

Town Reports and Records
of the
TOWN OFFICERS
of
PROVINCETOWN, MASS.
for the
Year Ending December 31, 1946



TOWN OF PROVINCETOWN

Officers for the Year 1946

SELECTMEN

Irving S. Rogers, Chairman*	Term expires 1949
John I. King, Chairman	Term expires 1947
John Dennis	Term expires 1948
*Resigned as chairman	

ASSESSORS

John I. King, Chairman	Term expires 1947
Irving S. Rogers	Term expires 1949
John Dennis	Term expires 1948

PUBLIC WELFARE

John Dennis, Chairman	Term expires 1948
Irving S. Rogers	Term expires 1949
John I. King	Term expires 1947

TOWN CLERK AND TREASURER

George S. Chapman	Term expires 1949
-------------------	-------------------

TAX COLLECTOR

John A. Dutra	Term expires 1949
---------------	-------------------

WATER COMMISSIONERS

Warren Alexander, Chairman	Term expires 1949
Stephen J. Perry	Term expires 1947
John J. Leonard	Term expires 1948

CEMETERY COMMISSIONERS

Raymond Marston	Term expires 1948
William Pierce	Term expires 1949
John C. Snow	Term expires 1947

MONUMENT COMMITTEE

John J. Joseph	Term expires 1947
----------------	-------------------

TREE WARDEN

Harold E. Wilson Term expires 1947

AUDITOR

Benjamin R. Chapman Term expires 1947

SCHOOL COMMITTEE

Charles DeRiggs, Chairman Term expires 1948

Frank O. Cass Term expires 1947

Thomas F. Perry Term expires 1949

BOARD OF HEALTH

Burt H. Paige, Chairman Term expires 1948

John S. Silva Term expires 1947

Harry H. Lēhsten Term expires 1949

AGENT BOARD OF HEALTH

Charles N. Rogers (Appointment)

CONSTABLES

Joseph Agna Term expires 1947

Francis E. Days Term expires 1947

Harry H. Lehsten Term expires 1947

Joseph E. Matta Term expires 1947

John R. Small Term expires 1947

TRUSTEES OF PUBLIC LIBRARY

Ann Dennis Term expires 1947

Robert S. Atkins Term expires 1947

Ethel Archer Ball Term expires 1947

Warren S. Hallett Term expires 1848

Catherine Cadose Term expires 1948

Josephine Johnson* Term expires 1948

J. Arthur Lopes Term expires 1949

John Agna Term expires 1949

Duncan Bryant Term expires 1949

*Resigned

Appointments By the Board of Selectmen

POLICE DEPARTMENT

William N. Rogers (Chief of Police)

Leon N. Freeman* Frank Veara

John Bent Francis H. Marshall, Sgt.

Manuel Leal Francis Veara

John Snow (Summer Officer)

*Resigned

HIGHWAY DEPARTMENT

Leo J. Silva, Superintendent*

Manuel Aresta, Superintendent

Sylvester J. Dennis, Asst. Supt. Joseph Dennis*

Antone Barnes* Lawrence Cabral

Francis Peters* Marion Taves*

Ralph Andrews Robert Perry

Raymond Joseph Peter Perry*

Louis Serpa* Joseph Souza*

*Resigned

REGISTRARS OF VOTERS

Frank Days, Jr. Louis M. Snow

George Rogers George S. Chapman

SEALER OF WEIGHTS AND MEASURES

Arthur B. Silva

TOWN PIER COMMITTEE

Manuel Silva, Chairman Charles DeRiggs

Manuel Enos

HARBORMASTER AND WHARFINGER

John S. Silva

JANITOR TOWN HALL

Edward O'Rork

KEEPERS OF LOCKUP

Police Department

ENGINEERS OF THE FIRE DEPARTMENT

Thomas J. Lewis, Chief

John J. Leonard

Thomas Lopes

Sivert J. Benson, Sec'y

Joseph Dennis

Joseph DeCosta

William Pierce

ELECTION OFFICERS

Ballot Clerk—Frank A. Days, Jr.

Tellers—Louis M. Snow, Fred H. Dearborn, George Rogers, Thomas Francis, Arthur C. Patrick, James H. Perry, William F. Silva, Sivert J. Benson, John S. Silva, Joseph Dennis, Richard Jennings

FINANCE COMMITTEE

William Mayo, Chairman

William F. Gilman, Secretary

Duncan Bryant

Frank J. Rowe

John F. Rosenthal

James Curran

Thomas Perry

John Russe

James R. Turner

INSPECTOR OF WIRES

Herman Rivard

ADVISORY AND POST WAR RECONSTRUCTION COMMITTEE

Grace Goveia, Chairman

Arnold Dwyer, Secretary

Frank A. Days, Jr.

Donald F. Witherstine

MATRON OF TOWN HOME

Edna Tasha

MATRON OF LOCKUP

Rose Thomas*

*Resigned

ANNUAL TOWN MEETING

Monday, February 11, 1946, at 9 A. M.

The Commonwealth of Massachusetts

Barnstable, ss.

To either of the Constables of the Town of Provincetown
in the County of Barnstable Greeting.

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town on Monday the 11th day of February next, at nine o'clock in the forenoon, then and there to act on the following articles:—

ARTICLE 1. To choose a moderator to preside at said meeting.

ARTICLE 2. To act on the reports of the Town Officers and the Finance Committee.

ARTICLE 3. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1946 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year, in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 4. To see if the Town will elect a Director for the Cape Cod Extension Service.

ARTICLE 5. To appropriate and raise by borrowing or otherwise, such sums of money as may be required, to

defray the Town Charges for the financial year ending December 31st, 1946, for the following purposes, viz:

- 1st. General Government.
- 2nd. Protection of Persons and Property.
- 3rd. Health and Sanitation.
- 4th. Highways.
- 5th. Charities and Soldiers Benefits.
- 6th. Education and Library.
- 7th. Recreation and Unclassified.
- 8th. Public Service Enterprises.
- 9th. Interest and Maturing Debt.

ARTICLE 6. To choose the following Town Officers on one ballot:

- One Selectman and Public Welfare, for three years.
- One Assessor, for three years.
- One Town Clerk and Treasurer, for three years.
- One Tax Collector, for three years.
- One Auditor, for one year.
- One School Committee Member, for three years.
- One Member Board of Health, for three years.
- One Water Commissioner, for three years.
- One Cemetery Commissioner, for three years.
- One Cemetery Commissioner, for one year (To fill vacancy).
- One Monument Committee, for one year.
- One Tree Warden, for one year.
- Three Trustees Public Library, for three years.
- Five Constables, for one year.

And to ballot on the following question:

"Shall Section No. 2 of Chapter 727 of the Acts of 1945 an Act providing for equal pay for men and women teachers be accepted and be in force in this Town?"

YES	<input type="checkbox"/>
NO	<input type="checkbox"/>

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the establishment and maintenance of a free bed in the Cape Cod Hospital for the care and treatment of persons certified by the Selectmen to be residents of the Town and unable to pay for such care and treatment. Said appropriation to remain in the Town Treasury and all bills for care and treatment to be paid as certified by the Selectmen and Welfare Department and the balance, if there be any, shall at the end of each calender year be forwarded the hospital on the last Treasury Warrant of the fiscal year.

ARTICLE 8. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account for the purpose of providing recreation facilities for the Children and youth of the Town at the Conant Street School Building (Veterans of Foreign Wars Hall, so-called) and said fund to be expended accordingly with the approval of the Board of Selectmen, or to take any action in relation thereto.

ARTICLE 9. To see if the Town will vote to transfer the sum of Twelve Thousand dollars (\$12,000.00) from the Post-War Rehabilitation Fund for the purpose of constructing an additional room on the first floor of the Public Library to be used as a children's room and auditorium and that said remodelling of said building be under the control and supervision of the Trustees of the Public Library, who shall have authority to enter into any contract or other agreement necessary to carry out the purpose of this article.

ARTICLE 10. To see if the Town will vote to authorize and instruct the Moderator to appoint a Committee to be known as the Harbor Protection Committee, consisting of 27 members, and to vote to transfer the sum of

\$1,500.00 from the Excess and Deficiency Account for expenses of said Committee.

ARTICLE 11. To see if the Town will vote to accept the provisions of Chapter 723, Acts of 1945, being an act to authorize the establishment and maintenance of municipal departments and of districts for furnishing information, advice and assistance to veterans of World War II or other veterans.

ARTICLE 12. To hear the report and recommendations of the Airport Committee.

ARTICLE 13. To see if the Town will vote to authorize and instruct the Selectmen to issue or renew a lease to the Veterans of Foreign Wars for the Conant Street School Building for a period of three years, said Veterans of Foreign Wars to assume all maintenance costs during said period.

ARTICLE 14. To see if the Town will vote for a new street light on the pole at 12 Prince Street and to increase the size of the present light at the corner of Prince and Bradford Street and to raise and appropriate the sum of \$28.00 for the same.

ARTICLE 15. To see if the Town will vote to place a street light on the pole adjoining the premises of Gertrude M. Souza at 17 West Vine Street and raise and appropriate the sum of \$18.00 for the same.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$3,600.00 for the purpose of raising the salaries of the teachers of the Provincetown Junior and Senior High School as listed under educational data, list of teachers as of December 31, 1945. Said raise to be retroactive to January 1, 1946.

ARTICLE 17. To see if the Town will vote to grant the Morris-Light Post No. 71, the American Legion, exclusive use of the building known as the Eastern School, Commercial Street, for a period of three years, all maintenance expenses during this period to be borne by the American Legion; and that the sum of \$2,000.00 be raised and appropriated for immediate necessary repairs.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$32.11 to reimburse McGrath's Service Station for gasoline, oil and service on the Police Cruiser in December 1945.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$19.77 to reimburse Paige Brothers Garage, Inc., for repairs and service on Police Cruiser in 1945.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$37.65 to reimburse Duarte Motors for repairs to the Police Cruiser in 1945.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$5.60 to reimburse Watt's Socony Service Station for repairs to the Police Cruiser in 1945.

ARTICLE 22. To see if the Town will vote to transfer the sum of \$2,950.00 from the Excess and Deficiency Account for the purpose of grading, hardening and resurfacing Anthony Street, Washington Avenue, Law Street, Freeman Street, Whorf's Court, upper end of Winslow Street, Soper Street and the lower end of Mechanic Street.

ARTICLE 23. To see what action the Town will take on granting licenses to set steel traps within the Town Limits.

ARTICLE 24. To hear the report and recommendation of the Water Commissioner and Special Committee as voted and passed under article 3 of a Special Town Meeting held on May 28, 1945.

ARTICLE 25. To see if the Town will vote to raise and appropriate and borrow the sum of \$159,000.00 for the purpose of laying a twelve inch water main from the Water Works Pumping Station at North Truro along the State Highway to Peters Filling Station in Provincetown, and thence on Bradford Street to the lane about 150 feet west of Howland Street, and to install gravel-packed wells developing additional well fields, substantially as described in a report prepared by Whitman Howard, Engineers and on file with the Water Commissioners as of April 5, 1945; and to authorize the Treasurer, with the approval of the Selectmen, to borrow said sum of \$159,000.00 and to issue bonds or notes of the Town therefor, payable in accordance with Chapter 44 of the General Laws, so that the whole loan shall be payable in not more than fifteen years, or take any action relative thereto.

ARTICLE 26. To see if the Town will vote to instruct the Water Commissioners to prohibit making house connections with the twelve inch water main to be laid in that section running from the Water Works Pumping Station in North Truro to the Town Line between Truro and Provincetown, said main being essentially for the delivery of additional water and a greater pressure in the more densely populated section of Provincetown, the present main making available adequate water to meet the needs in that section through which the twelve inch main is to be constructed from which connections are prohibited.

ARTICLE 27. To see if the Town will vote to raise

and appropriate the sum of \$3,000.00 to be used for Chapter 90 Highway Construction on Bradford Street in conjunction with State and County funds, providing the State and County contribute their proportional share, or take any action relative thereto.

ARTICLE 28. To see if the Town will vote to transfer the sum of \$103.00 from the Excess and Deficiency Account to reimburse Frank A. Days & Sons for a hardware bill incurred in 1945.

ARTICLE 29. To see what action the Town will take relative to instructing the Board of Selectmen to lease a portion of the Wharf and Public Landing known as Town Pier for the erection of a fish packing house or houses for unloading fish.

ARTICLE 30. To see if the Town will vote to adopt the following by-law which will be inserted under Article 1 of the by-laws of the Town of Provincetown and be known as Section 6, of Article 1, Town Meetings:

"The Board of Assessors shall publish a true list of all persons, partnerships, corporations, companies and individuals, who are assessed for a real estate, personal property or vessel excise tax showing the assessed valuation of each parcel of real estate, the aggregate valuation of personal property and the vessel excise valuations, of every person, partnership, corporation, company or individual."

This by-law to become effective when passed at the annual Town Meeting on February 11, 1946, and the Board of Assessors shall, not later than July 15, 1946, cause such lists to be printed and distributed among the tax payers and voters of the Town; the Board of Assessors shall every five (5) years after the passage of this by-law cause such lists to be printed and distributed among the taxpayers and voters of the Town. The costs

for printing such reports shall be included in the Assessors Expense Appropriation every five (5) years.

ARTICLE 31. To see if the Town will vote to transfer the sum of \$20,000.00 from the Excess and Deficiency Account for the purpose of reducing the 1946 tax rate or to invest said \$20,000.00 in Series G, 2½ percent, War Savings Bonds or to take any action relative thereto.

And you are directed to serve this Warrant, by posting up attested copies thereof at Perry's Market, Manuel Peters, Anybody's Market, Cabral's Market, Cozy Corner Lunch, Allen & Allen, Inc., B. H. Dyer, Post Office, Freeman's General Store, Adams Pharmacy, Knights of Columbus, Brownell's Pharmacy, Cutler's Pharmacy, Fishermen's Market, Board of Trade, C. L. Burch & Co., E. I. Livingston, Tillie's Market, Burch's Bakery, in said Town, seven (7) days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

The Polls will be open at 11 o'clock a. m., and may close at 6 o'clock p. m.

Given under our hands this 15th day of January in the year of our Lord one thousand nine hundred and forty-six.

IRVING S. ROGERS

JOHN I. KING

JOHN DENNIS

Selectmen of Provincetown.

A true copy. Attest:

JOSEPH E. MATTA, Constable.

Commonwealth of Massachusetts

Barnstable, ss.

January 25, 1946

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown by posting up attested copies of the same at Perry's Market, Manuel Peters, Anybody's Market, Cabral's Market, Cozy Corner Lunch, Allen & Allen, Inc., B. H. Dyer Co., Post Office, Freeman's General Store, Adams Pharmacy, Cutler's Pharmacy, Fishermen's Market, Brownell's Pharmacy, nights of Columbus, Board of Trade, C. L. Burch & Co., E. I. Livingston, Tillie's Market, Burch's Bakery, in said Town, seven days at least before the date hereof, as within directed.

JOSEPH E. MATTA,

Constable of Provincetown.

Attest: George S. Chapman, Town Clerk.

In pursuance of the foregoing Warrant the inhabitants of the Town of Provincetown, qualified to vote in elections and in town affairs, met at the Town Hall on Monday, the eleventh day of February 1946; and were called to order at nine o'clock in the forenoon by the Town Clerk.

The meeting was opened with a prayer by the Rev. William L. Bailey.

ARTICLE 1. To choose a moderator to preside at said meeting.

Ballot was taken and Robert A. Welsh was elected as Moderator with 49 votes.

ARTICLE 3. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January

1st, 1946 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year, in accordance with Section 17, Chapter 44, of the General Laws.

Moved that the Town Treasurer, with the approval of the Selectmen, be and hereby is authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1st, 1946 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws. Unanimous vote.

ARTICLE 4. To see if the Town will elect a Director for the Cape Extension Service.

Ballot was taken and Mrs. Mary Kelley was elected.

On motion duly made and seconded it was voted to take up Article 13.

ARTICLE 13. To see if the Town will vote to authorize and instruct the Selectmen to issue or renew a lease to the Veterans of Foreign Wars for the Conant Street school building for a period of three years, said Veterans of Foreign Wars to assume all maintenance costs during said period.

Moved that the Town vote to authorize and instruct the Selectmen to renew the present lease to the Veterans of Foreign Wars for the Conant Street school building for a period of three years, said Veterans to assume all maintenance costs during said period. Motion was carried.

Moved that this meeting be adjourned at which time Article 6 shall be considered, and the Polls be opened at 11 o'clock A. M., and remain open until 6 P. M. The results of the election of Town Officers will be announced at 7:30 P. M. at which time the meeting will reconvene.

Meeting adjourned to the Caucus Hall, for the purpose of balloting on the above officers on one ballot, and the Polls were declared open at 11 A. M.

Election Officers: Frank A. Days, Jr., Ballot Clerk, George Rogers, Louis M. Snow, Donald Witherstine, William F. Silva, Marion Perry, Sivert J. Benson, Thomas Francis, Arthur C. Patrick, Richard Jennings, John S. Silva, Fred H. Dearborn, Charles DeRiggs, James H. Perry, Tellers.

The Tellers were supplied with lists of the registered voters of the Town, the ballot box shown to be empty, and the key delivered to Chief of Police William N. Rogers.

The first fifty ballots were taken from the battot box at 11:12 A. M. and at 6 P. M. the Polls were closed, 1109 ballots having been cast, 17 being absent voters. The votes were counted and recorded.

The meeting was called to order at 7:30 P. M. and the result of the election was read by the Moderator.

Town Clerk and Treasurer, three years.

George S. Chapman	975
-------------------	-----

Selectman and Public Welfare, three years.

Joseph E. Matta	489
-----------------	-----

Irving S. Rogers	607
------------------	-----

Assessor, three years.

Joseph E. Matta	493
-----------------	-----

Irving S. Rogers	593
------------------	-----

Collector of Taxes, three years.

John A. Dutra	996
---------------	-----

Auditor, one year.

Benjamin R. Chapman	954
---------------------	-----

Board of Health, three years.

Harry H. Lehsten	922
------------------	-----

School Committee, three years.	
Thomas F. Perry	965
Water Commissioner, three years	
Warren A. Alexander	933
Cemetery Commissioner, three years.	
William C. Pierce	907
Cemetery Commissioner, one year (to fill vacancy).	
John C. Snow	25
Monument Committee, one year.	
John F. Joseph	863
Tree Warden, one year.	
Harold E. Wilson	830
Trustees Public Library, three years.	
John Richard Agna	602
Duncan B. Bryant	459
Philip Conrad	211
Grace L. Goveia	413
Mary C. Lewis	311
J. Arthur Lopes	705
Judith T. Nascimento	153
Constables, one year.	
Joseph Agna	644
Francis E. Days	698
Leon N. Freeman	476
Harry H. Lehsten	546
Albert B. Loring	420
Joseph E. Matta	605
John R. Small	548
Edmund A. Souza	286
Frank A. Souza	272
Manuel A. White	211

"Shall Section 2 of Chapter 727 of the Acts of 1945 an

Act providing for equal pay for men and women teachers be accepted and be in force in this Town-"

Yes	436
No	114

ARTICLE 2. To act on the reports of the Town Officers and the Finance Committee.

Moved that the Reports of the Town Officers and the Finance Committee be received; that the reports of the Town Officers be left before the meeting and the recommendations of the Finance Committee be considered separately at the time the subject matter of each recommendation is before the meeting for action. Motion was carried.

ARTICLE 5. To appropriate and raise by borrowing or otherwise, such sums of money as may be required, to defray the Town charges for the financial year ending December 31st, 1946 for the following purposes, viz:

- 1st. General Government.
- 2nd. Protection of Persons and Property.
- 3rd. Health and Sanitation.
- 4th. Highways.
- 5th. Charities and Soldiers' Benefits.
- 6th. Education and Library.
- 7th. Recreation and Unclassified.
- 8th. Public Service Enterprises.
- 9th. Interest and Maturing Debt.

On motion duly made and seconded it was voted that each Item under this Article be taken up separately and that the Finance Committee report be considered at the same time.

Item 1. General Government. Moderator \$50.00. Voted that the town raise and appropriate the sum of \$50.00 for Moderator. Finance Committee \$50.00. Voted that the town raise and appropriate the sum of

\$50.00 for Finance Committee Expense. Selectmen's Salaries \$1,800.00. Voted that the town raise and appropriate the sum of \$1,800.00 for Selectmen's Salaries. Selectmen's Expenses \$350.00. Voted that the Town raise and appropriate the sum of \$350.00 for Selectmen's Expenses. Town Clerk Salary \$825.00. Voted that the Town raise and appropriate the sum of \$825.00 for Town Clerk Salary. Town Clerk Expenses \$500.00. Voted that the Town raise and appropriate the sum of \$500.00 for Town Clerk Expenses. Town Treasurer Salary \$825.00. Voted that the Town raise and appropriate the sum of \$825.00 for Town Treasurer Salary. Town Treasurer Expenses and Bond \$400.00. Voted that the Town raise and appropriate the sum of \$400.00 for Town Treasurer Expenses and Bond.

Assessors' Salaries \$1,800.00. Voted that the Town raise and appropriate the sum of \$1,800.00 for Assessors' Salaries. Assessors' Expenses \$400.00. Voted that the Town raise and appropriate the sum of \$400.00 for Assessors' Expenses. Tax Collector Salary \$1,100.00. Voted that the Town raise and appropriate the sum of \$1,100.00 for Tax Collector Salary. Tax Collector Expenses and Bond \$716.00. Voted that the Town raise and appropriate the sum of \$716.00 for Tax Collector Expenses and Bond. Auditor Salary \$450.00. Voted that the Town raise and appropriate the sum of \$450.00 for Auditor's Salary. Auditor Expenses \$10.00. Voted that the Town raise and appropriate the sum of \$10.00 for Auditor Expenses. Law—Legal Expense \$500.00. Voted that the Town raise and appropriate the sum of \$500.00 for Law and Legal Expenses. Election and Registration Salaries \$300.00. Voted that the Town raise and appropriate the sum of \$300.00 for Election and Registration Salaries. Election and Registration Expense \$700.00. Voted that the Town raise and appropriate the sum of \$700.00 for Election and Registration Expense. Town Hall \$3,900.00. Voted that the Town

raise and appropriate the sum of \$3,900.00 for Town Hall.

Item 2. Protection of Persons and Property. Police Salaries \$10,500.00. Voted that the Town raise and appropriate the sum of \$10,500.00 for Police Salaries. Police Expense \$200.00. Voted that the Town raise and appropriate the sum of \$200.00 for Police Expense. Criminal Prosecution \$200.00. Voted that the Town raise and appropriate the sum of \$200.00 for Criminal Prosecution. Maintenance Car \$600.00. Voted that the Town raise and appropriate the sum of \$600.00 for Maintenance Car. Fire Department Salaries \$3,450.00. Voted that the Town raise and appropriate the sum of \$3,450.00 for Fire Department Salaries. Fire Department Expenses \$2,000.00. Voted that the Town raise and appropriate the sum of \$2,000.00 for Fire Department Expenses. Insurance—Fire Trucks \$619.90. Voted that the Town raise and appropriate the sum of \$619.90 for Insurance—Fire Trucks. Water Tax \$3,232.00. Voted that the Town raise and appropriate the sum of \$3,232.00 for Water Tax. Sealer of Weights and Measures Salary \$150.00. Voted that the Town raise and appropriate the sum of \$150.00 for Sealer of Weights and Measures Salary. Sealer of Weights and Measures Expenses \$100.00. Voted that the Town raise and appropriate the sum of \$100.00 for the Sealer of Weights and Measures Expenses. Moth Extermination (Transfer) \$125.00. It was voted that the Town transfer the sum of \$125.00 from the balance of a prior appropriation balance. Tree Warden \$5.00. Voted that the Town raise and appropriate the sum of \$5.00 for Tree Warden.

Item 3. Health and Sanitation. General Health \$1,900.00. Voted that the Town raise and appropriate the sum of \$1,900.00 for General Health. Salaries, Board of Health \$300.00. Voted that the Town raise and appropriate the sum of \$300.00 for Salaries, Board

of Health. Salary of Agent \$1,560.00. Voted that the Town raise and appropriate the sum of \$1,560 for Salary of Agent. Rubbish Disposal \$7,100.00. Voted that the Town raise and appropriate the sum of \$7,100.00 for Rubbish Disposal. Visiting Nurse \$1,900.00. Voted that the Town raise and appropriate the sum of \$1,900.00 for Visiting Nurse. Inspector Cattle and Slaughtering \$50.00. Voted that the Town raise and appropriate the sum of \$50.00 for Inspector of Cattle and Slaughtering.

Item 4. Highways. Salaries \$8,180.00. Voted that the Town raise and appropriate the sum of \$8,180.00 for Highways, Salaries. Roads and Walks \$4,400.00. Voted that the Town raise and appropriate the sum of \$4,400.00 for Roads and Walks. Street Lighting \$5,884.00. Voted that the Town raise and appropriate the sum of \$5,884.00 for Street Lighting.

Item 5. Charities and Soldiers' Benefits. Public Welfare Department Salaries \$1,800.00. Voted that the Town raise and appropriate the sum of \$1,800.00 for Public Welfare Department Salaries. Public Welfare Department Expenses \$500.00. Voted that the Town raise and appropriate the sum of \$500.00 for Public Welfare Department Expenses. Outside Poor \$9,000.00. Voted that the Town raise and appropriate the sum of \$9,000.00 for Outside Poor. Infirmary \$3,700.00. Voted that the Town raise and appropriate the sum of \$3,700.00 for Infirmary. Aid to Dependent Children—Administration \$400.00. Voted that the Town raise and appropriate the sum of \$400.00 for Aid to Dependent Children Administration. Aid to Dependent Children \$12,000.00. Voted that the Town raise and appropriate the sum of \$12,000.00 for Aid to Dependent Children. Soldiers' Benefit \$3,500.00. Voted that the Town raise and appropriate the sum of \$3,500.00 for Soldiers' Benefit. Old Age Assistance \$45,000.00. Mr. S. Osborn Ball questioned this appropriation and brought up the matter of

the abatement of water fees by the Water Department in cases of persons on Old Age relief. He stated that the water fee was paid by the Welfare Department and then cancelled by the Water Department. Mr. John Dennis explained how this was done in order that the Town would not lose any money. Voted that the Town raise and appropriate the sum of \$45,000.00 for Old Age Assistance. Old Age Assistance Administration \$1,800.00. Voted that the Town raise and appropriate the sum of \$1,800.00 for Old Age Assistance Administration.

Item 6. Education and Library. Maintenance of Schools \$66,300.00. Voted that the Town raise and appropriate the sum of \$66,300.00 for Maintenance of Schools. Vocational Household Arts \$1,000.00. Voted that the Town raise and appropriate the sum of \$1,000.00 for Vocational Household Arts. Naturalization Classes \$900.00. Voted that the Town raise and appropriate the sum of \$900.00 for Naturalization Classes. Insurance Buildings \$2,300.00. Voted that the Town raise and appropriate the sum of \$2,300.00 for Insurance Buildings. Public Library \$3,800.00.

Mr. S. Osborn Ball stated that he believed only a few people in town cared very much how the library is conducted in spite of the large number of letters which have been published, condemning in one way or another, the manner in which it is being conducted. He stated that there had been a marked decrease this year by the children in their use of the library. He stated that there were only 24 less children in our schools, but that the marked decrease in the use of the library by children was due to the treatment to which they are subjected while in the library. Meetings to discuss the finances of the library are called, but never held, and although there are a number of men and women in this town who are held in high esteem in the literary world none of them

are to be found on the board of library trustees. He also stated that a book had been removed from the shelves and was to be burned.

Mr. Frank Flores stated that the board had done well in withdrawing "The Fountainhead" from the shelves in the Public Library as it was pure filth. He admitted that he and four other members of the Citizens Civic League had read the book and that in their opinion the book should be kept off the shelves. He admitted that it was possible that the kids got on the librarian's nerves at times just as they get on ours, but our librarian was good 20 years ago and she is still going on at the library and doing a good job.

Mr. Ball stated that only three members of the board of trustees had voted to take "The Fountainhead" off the shelves and only two had voted to destroy it. He stated that he did not want the public to think him sacrilegious, but his church is just as important to him as it was to us, but you can pick out, if you are so minded, the same type of passages from the Old Testament and completely miss the spiritual beauty of the whole.

Lieut. John Small asked if anyone could explain the great drop in the children's attendance at the library.

Mr. Duncan Bryant stated that the second floor was considered unsafe for holding the readings for the children. The floor was condemned as unsafe for the large group of children who gathered there on Saturday mornings to hear stories. Since the reader could not devote two periods of her time to these readings the project was called off which accounts for the drop in the attendance at the library somewhat.

Voted that the Town raise and appropriate the sum of \$3,800.00 for the Public Library.

Item 7. Recreation and Unclassified. Armistice Day

\$450.00. Voted that the Town raise and appropriate the sum of \$450.00 for Armistice Day. Memorial Day \$150.00. Voted that the Town raise and appropriate the sum of \$150.00 for Memorial Day. Reserve Fund \$5,000.00. Voted that the Town raise and appropriate the sum of \$5,000.00 for the Reserve Fund. Town and Finance Reports \$878.00. Voted that the Town raise and appropriate the sum of \$878.00 for Town and Finance Reports. Bounty on Seals \$50.00. Voted that the Town raise and appropriate the sum of \$50.00 for Bounty on Seals. Ambulance Hire \$1,000.00. Voted that the Town raise and appropriate the sum of \$1,000.00 for Ambulance Hire.

Item 8. Public Service Enterprises. Town Pier Maintenance \$5,500.00. Voted that the Town raise and appropriate the sum of \$5,500.00 for Town Pier Maintenance. Town Pier Salaries \$150.00. Voted that the Town raise and appropriate the sum of \$150.00 for Town Pier Salaries. Water Department \$45,969.86.

On motion duly made and seconded it was voted to take up Article 25.

ARTICLE 25. To see if the Town will vote to raise and appropriate and borrow the sum of \$159,000.00 for the purpose of laying a twelve inch water main along the Water Works Pumping Station at North Truro along the State Highway to Peters Filling Station in Provincetown, and thence on Bradford Street to the lane about 150 feet west of Howland Street, and to install gravel-packed wells developing additional well fields, substantially as described in a report prepared by Whitman, Howard, Engineers and on file with the Water Commissioners as of April 5, 1945; and to authorize the Treasurer, with the approval of the Selectmen, to borrow said sum of \$159,000.00 and to issue bonds or notes of the Town therefor, payable in accordance with Chapter 44 of the General Laws, so that the whole loan shall be pay-

able in not more than fifteen years, or take any action relative thereto.

Moved that the Town vote to raise and appropriate and borrow the sum of \$159,000.00 for the purpose of laying a twelve inch water main along from the Water Works Pumping Station at North Truro along the State Highway to Peters Filling Station in Provincetown, and thence on Bradford Street to the lane about 150 feet west of Howland Street, and to install gravel-packed wells developing additional well fields, substantially as described in a report prepared by Whitman Howard, Engineers and on file with the Water Commissioners as of April 5, 1945; and to authorize the Treasurer, with the approval of the Selectmen, to borrow said sum of \$159,000.00 and to issue bonds or notes of the Town therefor, payable in accordance with Chapter 44 of the General Laws, so that the whole loan shall be payable in not more than fifteen years, or take any action relative thereto.

The courtesy of the floor was extended to Mr. Paul Howard of the engineering firm of Whitman Howard which was recommending the new main.

On motion duly made and seconded it was voted that any voting done on this article should be done by ballot.

Mr. Leonard in presenting this motion said that he was acting as chairman since the chairman of the Water Board, Mr. Warren Alexander, was ill.

Mr. Ball asked if Mr. Howard was the same engineer who had urged the construction of Provincetown's auxiliary pumping station which had failed to produce, and was later informed that he was the same.

Mr. Stephen Perry stated that he was opposed to this proposal involving such a large sum of money, but insisted that he would speak neither for nor against it,

adding that something would have to be done about the water system.

Mr. Frank Bent stated that he was amazed that a Water Board with nerve enough to put an article in the warrant and then doesn't have the nerve enough to get up and tell us about it. The Board members should understand this matter well enough to explain it to the voters.

Mr. William Silva stated that Mr. Howard had not been able to sell the members of the Finance Committee, the Special Water Committee, and the Water Board on any one plan after many hours spent in many conferences so how could we expect him to sell us in twenty minutes when we aren't ready yet for any proposal.

Mrs. Warren Alexander stated that there seemed to be only one member on the Water Board. She thought there were three.

Mr. Marion Perry of the Special Water Committee offered a substitute motion: Moved that the Town raise and appropriate the sum of \$15,000.00 for cleaning water mains, and laying of 8 inch main from Peters Station to Allerton Street, and a Special Water Committee of four citizens be appointed by the Moderator to work in conjunction with the Water Commissioners for a period of two years for the purpose of aiding, advising and acting with the Board of Water Commissioners and the engineers, in determining the policies of said Water Board.

Chief Engineer Herbert Whipple of the Truro station spoke from the gallery and said that they were experiencing trouble with the high pressure developed by the clogging of the main. He predicted that sooner or later, something would have to give way. He said he understood none of the plans offered as his knowledge of the

water department was confined to the four walls of the pumping station.

Mr. Marion Perry stated that the size of the main was clogged to such an extent that it is eight instead of ten inches now. A head pressure of 159 pounds has resulted and the engine speed has been reduced to 27 revolutions per minute. He added that this substitute motion would provide an ample supply of water for at least five years.

Mr. Manuel Patrick asked how much water were we going to get out of this bubble we call our auxiliary plant and how much will we have to spend?

Mr. Stephen Perry answered by saying that you would not have to spend a cent, and don't let anyone tell you that anything will give way and you won't get water. He added that what this town needed was a system. We haven't had a system in the Water Department for the last 15 years. One man has been practically running the department. There are a good many things we should do before we start spending a lot of money. It was his opinion that you should not spend a great deal of money on new equipment when you don't know how to take care of what you have.

Mr. Richard Jennings stated that in his opinion they were trying to sell the voters with a \$159,000.00 project, but were not able to supply us with any information concerning the present conditions.

Mr. Frank Alves, the present superintendent, asked Mr. Howard just how much it would cost to put the auxiliary station in full production. The engineer who designed the plant described the filter beds of marble chips, coke and sand and stated that with splash boards placed around the filters, which shouldn't cost more than \$10.00 for cement blocks, the station should be able to deliver full capacity at all times, but stated that supervision would be needed at all times.

Selectman John I. King suggested that it would be worthwhile to spend the \$10.00 on blocks and bring the auxiliary up to working full capacity. He urged that sufficient help be obtained to maintain the efficiency of the plant.

Mr. Jennings thought that the pipes could be cleaned with a preparation known as "Kill-Rust", which in his opinion would quickly clean up our pipes. Mr. Joseph Days stated that he had had that preparation analyzed, and found that it should not be used in connection with our drinking water.

A vote was finally taken on the substitute motion with the result of 106 Ayes and 27 Nos.

Item 8. Public Services Enterprises. No. 38. Water Department. Water Department \$45,969.86. At this point the sum of money had to be corrected, as Mr. Flores stated the department already had \$15,000.00 to work with as this sum had just been raised through the substitute motion on Article 25. Mr. Leonard stated that the standpipe needed to be cleaned and repainted and that the money was needed, but Mr. Perry corrected the error and stated that the amount should be \$33,779.96. Moved that \$30,000.00 be raised and appropriated for the Water Department was the substitute motion offered by Mr. Silva. A vote was taken on the substitute motion and it was moved and accepted that the Town raise and appropriate the sum of \$30,000.00 for the Water Department. Special Water Committee appointed by the Moderator: Marion Perry, T. Julian Lewis, Frank Prada, and James Curran.

On motion duly made and seconded the meeting was adjourned at 11 P. M., to be carried over until Tuesday, February 12, 1946 at 7:30 P. M.

Item 8. Public Services Enterprises. Town Cemeteries \$400.00. Voted that the Town raise and appropri-

ate \$400.00 for Town Cemeteries. Soldiers' Monument Committee \$50.00. Voted that the Town raise and appropriate the sum of \$50.00 for Soldiers' Monument Committee. Veterans' Graves \$100.00. Voted that the Town raise and appropriate \$100.00 for Veterans' Graves. Shell Fish Constable \$25.00. Voted that the Town raise and appropriate \$25.00 for Shell Fish Constable. Inspector of Wires \$10.00. Voted that the Town raise and appropriate \$10.00 for Inspector of Wires.

Item 9. Interest and Maturing Debt. Interest Temporary Loans \$200.00. Voted that the Town raise and appropriate \$200.00 for Interest Temporary Loans. Interest on Funded Debt \$112.50. Voted that the Town raise and appropriate \$112.50 for Interest on Funded Debt. Maturing Debt \$2,000.00. Voted that the Town raise and appropriate \$2,000.00 on Maturing Debt.

On motion duly made and seconded it was voted to take up Article 29.

ARTICLE 29. To see what action the Town will take relative to instructing the Board of Selectmen to lease a portion of the Wharf and Public Landing known as Town Pier for the erection of a fish packing house or houses for unloading fish.

Moved that the Town instruct the Selectmen to lease a portion of the Town Wharf and Public Landing 20 by 40 feet, running lengthwise north and south, in the south-east corner of the wharf's end, for the erection of a fish packing house or houses for unloading fish.

Mr. Flores stated that there is a lack of adequate landing places for catches of fish and maintained that the space he proposed would in no way interfere with the enjoyment of the wharf by visitors or be a traffic obstruction.

Mr. S. Osborn Ball raised two questions: first, what percentage of the present available space that is now

open would be taken up by this building; and secondly, had there been any lobbying done by any private interests to outside interests to have this building erected.

According to Mr. Flores' reply there would be 60 feet left over. As to the point of lobbying, all he knew was that there had been several concerns interested, but he would like to see someone from town do the work.

Mr. John S. Silva, wharfinger, strongly opposed the lease of this space saying that a former Navy structure which had occupied a spot there had been a constant nuisance and traffic obstacle. He said the Wharf Committee believed that a building located at the end of the wharf would be a detriment, depriving visitors of their enjoyment of the wharf, interfering with the summer business of boating and fishing parties and the unloading of the S. S. Steel Pier, as well as obstructing traffic. He went on to state that the cost of maintaining the wharf would also be increased because lighters would have to be used to make necessary repairs under the building. A site in the jog on the west side had been offered, and the dredging already contracted which would give access to all fishing boats.

Captain Domingo stated that this building would result in a considerable increase in employment, increase the fishing catch landed, and would mean between four and five hundred thousand dollars increase in income for townspeople which is a good deal of money.

Mr. James Vitelli stated that Provincetown has two major industries: the fishing industry and the tourist industry. The Town lives with the fishing industry, the tourist trade comes down here to see the fishing. Most of our summer people come down here and do business, but when September comes they leave us to pay the taxes and hold the bag. He stated that the C. I. O. now regulates the hours of the fish handlers and boats must now

unload early or lose their catches. The public could and never would be barred from the free use of the wharf end as the law provides for such use, but there is now a monopoly in this town that has the wharf sewed up. As it stands now if you won't sell to a company on the wharf you can't land your fish there. The fishermen want fair play, a chance to earn a livelihood.

Mr. Paige stated that if any company that would like to have the wharf should go to the expense of sinking piles and building on them.

Mr. Irving S. Rogers, Selectman, stated that although the final decision rests with the Board of Selectmen, the board wanted the judgement of the citizens. The fishing industry and the summer business are both important to the town and both should be encouraged in every possible way. He stated that the Navy now has a lease on the section in question and might renew it. There was also the question of blocking traffic, interfering with the unloading of passengers from the Steel Pier, and the increased cost of maintenance.

Captain Zora stated that the fishermen have no desire to injure the summer trade and for that matter the fishing activities are one of the major attractions to visitors on the wharf. Some of our visitors come down here for two weeks of the year and they spend their entire two weeks vacation down on that wharf fishing with a hand line, watching the Steel Pier come in, and just watching the fishing business down at the end of the wharf. But our fleet is increasing. More unloading facilities must be provided, otherwise the industry will be stifled. The location of a building on the west side would mean frequent and expensive dredgings.

Captain Dutra stated that the wharf is conducted in much the same neglected manner as other town departments and without any system. He said that the care-

taker is a member of the C. I. O. and that he frequently sees him trucking barrels on the wharf while in uniform and wearing a badge.

Mr. Anthony Tavers wanted to know how much the town would get from the lease and how many people would be employed.

Captain Godinho answered the question with an estimate of 75 to 80 people. He stated that if the lease were turned down, we might be sending some of our veterans out of town for employment.

Captain Anthony Russell said that he felt that the fishermen of Provincetown were to be congratulated for coming in fourth place in the fishing industry in spite of the greatly curtailed fishing area. He stated that if facilities are provided for the fishing fleet the local industry might gain second place.

The motion was put to a vote by ballot with the result of 116 Aye's and 37 No's.

On motion duly made and seconded it was voted to take up Article 16.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$3,600.00 for the purpose of raising the salaries of the teachers of the Provincetown Junior and Senior High School as listed under educational data, list of teachers as of December 31, 1945. Said raise to be retroactive to January 1, 1946.

Moved that the Town raise and appropriate the sum of \$3,600.00 for the purpose of raising the salaries of the teachers of the Provincetown Junior and Senior High School as listed under educational data, list of teachers as of December 31, 1945. Said raise to be retroactive to January 1, 1946.

Mr. Dahill, in presenting the motion, stated that the increase in the cost of living, the generally low salaries

of local teachers, and stated that a petition had been sent out to the School Committee for an increase, but the only answer received had been the announcement of the new salary schedule which was not deemed a reply nor a satisfactory answer to the needs of the teachers. He stated that, at present, the Provincetown schools are a teacher training course to which new teachers come for experience so that they can obtain better positions elsewhere. He said that an increase would hold good teachers here and that the amount asked for in this article would add only 90c to the tax rate. He quoted per pupil costs of other Cape towns which were all higher than Provincetown and in some cases higher.

Mr. Ramey moved that this article be postponed by appealing directly to the voters that this article was both interesting and dangerous. He stated that Provincetown is paying higher salaries than the average in its group but said that the proposal in question was not designed to bring better teachers here, and had nothing to do with the hiring of new teachers. He went on to say that the School Board works on the assumption that teachers want more money and has increased salaries just as it will continue to increase them. He felt that this article would work against the improvement of teachers as it would discriminate against some and fail to take into account service and other qualifications. Mr. Ramey went on to state that the figures he had on salary increases would show that the School Board had been keeping pace with the rising cost of living. He stated the ruling that the School Board is the final judge as to teachers' salaries and even though the voters approved an increase the Board would not be compelled to give it. He paid tribute to the fine local Boards of the present and of the past, and told the voters not to strip this body of its powers. He would always oppose a measure of this sort whether he were superintendent or not was his strong opinion.

Mr. Vitelli stated that he had a deep love and regard for the teachers, but that they must conform to the law which has definitely given the School Board the authority to regulate salaries. He asked what would become of the School Board if a group of willful teachers could go over the heads of that group to fix their own salaries. He asked that the Moderator in his legal capacity rule this article as illegal, but the Moderator refused to comment on it.

Mr. Dahill stated that the teachers were fully aware that the final decision rests with the School Board. The teachers had made the request to see if the voters favored better pay for their teachers. It was, in a way, he said, a plea for a vote of confidence.

John R. Small stated that if the petitioning teachers were willful then the country right now was filled with willful groups.

Mr. Flores stated that it was the school teachers who must take the headaches of teaching and not the School Board, nor the Superintendent. It was his opinion that this Town needed three things and needed them badly: a fire department, water, and we need a good education for our children so that we won't be the dumbest people in Provincetown.

Moved that Article 16 be indefinitely postponed. 72 Yes. 32 No.

On motion duly made and seconded the meeting was adjourned at 10 P. M., to be carried over until Wednesday, February 13, 1946, at 7:30 P. M.

On Wednesday, February 13, 1946, the following resolution was presented to the voters by Mr. Flores:

Resolved that it is the desire of the citizens of Provincetown assembled in this Town Meeting, that the members of the Provincetown Water Board work in

closest possible cooperation with the Special Water Committee in the selection of a competent person, experienced in Water Department supervision, who is to be selected as manager of the Provincetown Water Department, and that every possible precaution be taken to make certain that a thoroughly capable person, with adequate training to meet our requirements is selected, and that publicity be given to this newly created position in recognized publications having a circulation in the field of water department managers.

Be it further resolved that the members of the Water Board work in similar cooperation with the Special Water Committee in all other matters pertaining to the maintenance and improvement of our Water Department.

Mr. S. Osborn Ball stated that this was a very fine resolution, and that if something intelligent like this had been done years ago, we would have saved a tremendous sum of money. He knew that he was treading on tiptoe, but he did not think of anyone in Provincetown, or on the Cape capable of running our Water Department as it should be. We must not be afraid to go out and get the kind of brains we need. It is not taking money out of town but it is putting money into the town.

The resolution was passed.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the establishment and maintenance of a free bed in the Cape Cod Hospital for the care and treatment of persons certified by the Selectmen to be residents of the Town and unable to pay for such care and treatment. Said appropriation to remain in the Town Treasury and all bills for care and treatment to be paid as certified by the Selectmen and Welfare Department and the balance, if there be any, shall at the end of each calendar year be forwarded the hospital on the last Treasury Warrant of the fiscal year.

Moved that the Town raise and appropriate the sum of \$500.00 for the establishment and maintenance of a free bed in the Cape Cod Hospital for the care and treatment of persons certified by the Selectmen to be residents of the Town and unable to pay for such care and treatment. Said appropriation to remain in the Town Treasury and all bills for care and treatment to be paid as certified by the Selectmen and Welfare Department and the balance, if there be any, shall at the end of each calendar year be forwarded the hospital on the last Treasury Warrant of the fiscal year. Motion was carried.

ARTICLE 8. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account for the purpose of providing recreation facilities for the children and youth of the Town at the Conant Street School Building (Veterans of Foreign Wars Hall, so-called) and said fund to be expended accordingly with the approval of the Board of Selectmen, or to take any action in relation thereto.

Moved that the Town transfer the sum of \$500.00 from the Excess and Deficiency Account for the purpose of providing recreation facilities for the children and youth of the Town at the Conant Street School Building (Veterans of Foreign Wars Hall, so-called) and said fund to be expended accordingly with the approval of the Board of Selectmen, or to take any action in relation thereto. Motion was carried.

ARTICLE 9. To see if the Town will vote to transfer the sum of Twelve Thousand dollars (\$12,000.00) from the Post-War Rehabilitation Fund for the purpose of constructing an additional room at the first floor of the Public Library to be used as a children's room and auditorium and that said remodeling of said building be under the control and supervision of the Trustees of the Public Library, who shall have authority to enter into any con-

tract or other agreement necessary to carry out the purpose of this article.

Mr. S. Osborn Ball moved that this article be indefinitely postponed. He stated that by now it was the opinion that nobody cared how the Library is run. It was his opinion that this sum of money should not be turned over to the trustees who neglect their duties.

Mr. Paige said that the amount involved was a large sum of money to build one room, when you could build a nice home with that money.

Mr. Flores stated that this article was illegal, as the war isn't over yet and the duration has not yet been declared, so how can you spend Post-War money.

Moved that Article 9 be indefinitely postponed. Motion was carried.

On motion duly made and seconded it was voted to take up Article 30.

ARTICLE 30. To see if the Town will vote to adopt the following by-law which will be inserted under Article 1 of the by-laws of the Town of Provincetown and be known as Section 6, of Article 1, Town Meetings:

"The Board of Assessors shall publish a true list of all persons, partnerships, corporations, companies and individuals, who are assessed for a real estate, personal property or vessel excise tax showing the assessed valuation of each parcel of real estate, the aggregate valuation of personal property and the vessel excise valuations, of every person, partnership, corporation, company or individual."

This by-law to become effective when passed at the annual Town Meeting on February 11, 1946, and the Board of Assessors shall, not later than July 15, 1946, cause such lists to be printed and distributed among the

tax payers and voters of the Town; the Board of Assessors shall every five (5) years after the passage of this by-law cause such lists to be printed and distributed among the taxpayers and voters of the Town. The costs for printing such reports shall be included in the Assessors' Expense Appropriation every five (5) years.

Moved that the Town adopt the following by-law which inserts under Article 1 of the by-laws of the Town of Provincetown and be known as Section 6, of Article 1, Town Meetings:

"The Board of Assessors shall publish a true list of all persons, partnerships, corporations, companies and individuals, who are assessed for a real estate, personal property or vessel excise tax showing the assessed valuations of each parcel of real estate, the aggregate valuation of personal property and the vessel excise valuations, of every person, partnership, corporation, company or individual."

This by-law to become effective when passed at the annual Town Meeting on February 11, 1946 and the Board of Assessors shall, not later than September 15, 1946, cause such lists to be printed and distributed among the tax payers and voters of the Town; the Board of Assessors shall every five (5) years after the passage of this by-law cause such lists to be printed and distributed among the taxpayers and voters of the Town. The costs for printing such reports shall be included in the Assessors' Expense Appropriation every five (5) years.

Mr. Flores stated that we have had a good deal of discussion on the tax rate. Some people say they are paying more than others. Last year we presented this article to the Selectmen, but it was the opinion of the Assessors that they were not ready yet for the publishing of this book. They stated the hardships they had had when they had gone out to assess property. When we

discussed it again this year, we changed the date from July 15 to September 15, 1946 in order to give them the more time needed.

Mr. King, Selectman, stated that he had no objection to this article, but that you have to have the money to publish this book. The Assessors will receive \$400.00 for Assessors' Expenses and that appropriation said nothing about publishing a tax book.

Mr. Flores said there had been plenty of time from the presenting of this article to its being inserted in the Warrant to give the Assessors time to raise more money, and that the Town has funds which can be used for the printing of this book.

Mr. Rogers, Selectman, stated that an emergency could be declared and therefore funds could be obtained for the printing costs.

Mr. King stated that he has studied the tax book thoroughly and studied the property side by side by streets. It has been a long tedious job, and there are still many inequalities. We will have to have the money to finance the printing of this book and if the people want the book we will do it.

Moved that the Town adopt the following by-law which inserts under Article 1 of the by-laws of the Town of Provincetown and be known as Section 6, of Article 1, Town Meetings:

"The Board of Assessors shall publish a true list of all persons, partnerships, corporations, companies and individuals, who are assessed for a real estate, personal property or vessel excise tax showing the assessed valuation of each parcel or real estate, the aggregate valuation of personal property and the vessel excise valuation of every person, partnership, corporation, company or individual."

This by-law to become effective when passed at the annual Town Meeting on February 11, 1946 and the Board of Assessors shall, not later than September 15, 1946, cause such lists to be printed and distributed among the tax payers and voters of the Town; the Board of Assessors shall every five (5) years after the passage of this by-law cause such lists to be printed and distributed among the taxpayers and voters of the Town. The costs for printing such reports shall be included in the Assessors' Expense Appropriation every five (5) years. Motion was carried.

ARTICLE 10. To see if the Town will vote to authorize and instruct the Moderator to appoint a Committee to be known as the Harbor Protection Committee, consisting of 27 members, and to vote to transfer the sum of \$1,500.00 from the Excess and Deficiency Account for expenses of said Committee.

Moved that the Town authorize and instruct the Moderator to appoint a Committee to be known as the Harbor Protection Committee, consisting of 27 members, and to vote to transfer the sum of \$1,500.00 from the Excess and Deficiency Account for expenses of said Committee.

Mr. Sivert Benson stated that most people were familiar with the work of this committee. Originally it was a Board of Trade project and we were organized. The Fishermen's Association appointed a committee to work along with this committee from the Board of Trade. The Civic Association, the Lions Club, and the Citizens League are now all working together to try and get some protection for this harbor. Our representatives have met with the Governor and with the Congressman, but this has all taken money.

Motion was carried.

Harbor Protection Committee: Selectmen, Irving S. Rogers, John Dennis, John I. King; Board of Trade, Si-

vert J. Benson, Chairman; Anthony Russell, Joseph Macara, Manuel Macara, William F. Silva, Henry Passions, Ernest Tarvers, Domingo Godinho, Arthur Duarte, Marion Perry; Fishermen's Association, Manuel Nascimento, Anthony Thomas, Ferdinand Salvador, John Russe; Provincetown Citizens Civic League, Frank Flores, Frank Cook, Arthur Silva, Joseph Borges, Eugene Watson; Provincetown Civic Association, Judith Nascimento, Clarence Nelson; Trapmen, Ulysses Simmons, John Joseph; Lions Club, James H. Perry.

ARTICLE 11. To see if the Town will vote to accept the provisions of Chapter 723, Acts of 1945, being an act to authorize the establishment and maintenance of municipal departments and of districts for furnishing information, advice and assistance to veterans of World War II or other veterans.

Moved that the Town not accept the provisions of Chapter 723, Acts of 1945, being an act to authorize the establishment and maintenance of municipal departments and of districts for furnishing information, advice and assistance to veterans of World War II or other veterans.

Mr. Rogers, Selectman, stated that he was asking the voters not to accept this article, because this act is for asking a state official to come down here to do a job that is already being done for the veterans. Miss Goveia is already taking care of that job for us and we do not need to have someone come down here and do the job.

Miss Goveia stated that she had had interviews and made contacts with all the returning veterans. This included those veterans who were not local boys, but who had married local girls and had settled here. There are already five other agencies who are working in connection with me in helping the veterans.

Motion was carried not to accept this article with the following vote: Aye's none, No's 56.

ARTICLE 12. To hear the report and recommendations of the Airport Committee.

Mr. Marion Perry read the report and recommendations of the Airport committee, but the committee requested that it be allowed to continue.

Mr. Flores stated that we had a fine committee here and that they were doing a splendid job and should be allowed to continue to do so.

The voters agreed that the report be kept by the committee and the committee should continue with its work.

ARTICLE 14. To see if the Town will vote for a new street light on the pole at 12 Prince Street and to increase the size of the present light at the corner of Prince and Bradford Street and to raise and appropriate the sum of \$28.00 for the same.

Moved that the Town place a new street light on the pole at 12 Prince Street and to increase the size of the present light at the corner of Prince and Bradford Street and to raise and appropriate the sum of \$28.00 for the same. Motion was carried.

ARTICLE 15. To see if the Town will vote to place a street light on the pole adjoining the premises of Gertrude M. Souza at 17 West Vine Street and raise and appropriate the sum of \$18.00 for the same.

Moved that the Town place a street light on the pole adjoining the premises of Gertrude M. Souza at 17 West Vine Street and raise and appropriate the sum of \$18.00 for the same. Motion was carried.

ARTICLE 17. To see if the Town will vote to grant the Morris-Light Post No. 71, the American Legion, exclusive use of the building known as the Eastern School, Commercial Street, for a period of three years, all maintenance expenses during this period to be borne by the

American Legion; and that the sum of \$2,000.00 be raised and appropriated for immediate necessary repairs.

Moved that this article be indefinitely postponed. Motion was carried.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$32.11 to reimburse McGrath's Service Station for gasoline, oil and service on the Police Cruiser in December 1945.

Moved that the Town raise and appropriate the sum of \$32.11 to reimburse McGrath's Service Station for gasoline, oil and service on the Police Cruiser in December 1945. Motion was carried.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$19.77 to reimburse Paige Brothers Garage, Inc., for repairs and service on Police Cruiser in 1945.

Moved that the Town raise and appropriate the sum of \$19.77 to reimburse Paige Brothers Garage, Inc., for repairs and service on Police Cruiser in 1945.

Mr. Frank Flores raised the question that four years ago, we voted never again to be bothered with back bills. It seemed to him that we were going back to this policy.

Mr. Irving S. Rogers, Selectman, stated that these bills were emergency bills, and that they were incurred in December, but were not received until January thus they have to be paid out of this appropriation.

Motion was carried.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$37.65 to reimburse Duarte Motors for repairs to the Police Cruiser in 1945.

Moved that the Town raise and appropriate the sum of \$37.65 to reimburse Duarte Motors for repairs to the Police Cruiser in 1945. Motion was carried.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$5.60 to reimburse Watt's Socony Service Station for repairs to the Police Cruiser in 1945.

Moved that the Town raise and appropriate the sum of \$5.60 to reimburse Watt's Socony Service Station for repairs to the Police Cruiser in 1945. Motion was carried.

ARTICLE 22. To see if the Town will vote to transfer the sum of \$2,950.00 from the Excess and Deficiency Account for the purpose of grading, hardening and resurfacing Anthony Street, Washington Avenue, Law Street, Freeman Street, Whorf's Court, upper end of Winslow Street, Soper Street and the lower end of Mechanic Street.

Moved that the Town raise and appropriate the sum of \$2,950.00 from the Excess and Deficiency Account for the purpose of grading, hardening and resurfacing Anthony Street, Washington Avenue, Law Street, Freeman Street, Whorf's Court, upper end of Winslow Street, Soper Street and the lower end of Mechanic Street.

Mr. Rogers, Selectman, stated that there had been many complaints concerning the condition of these streets. At this time the Town has the laborers and plenty of materials, and we are going to have the engineers here to do Bradford Street, so they can do these side streets.

Mr. Paige stated that since the Town had agreed to take over these private ways, the Town should keep them in good repair.

Motion was carried.

ARTICLE 23. To see what action the Town will take on granting licenses to set steel traps within the Town Limits.

Moved that this article be indefinitely postponed. Motion was carried.

ARTICLE 24. To hear the report and recommendation of the Water Commissioner and Special Committee as voted and passed under Article 3 of a Special Town Meeting held on May 28, 1945.

Moved that this article be indefinitely postponed. Motion was carried.

ARTICLE 26. To see if the Town will vote to instruct the Water Commissioners to prohibit making house connections with the twelve inch water main to be laid in that section running from the Water Works Pumping Station in North Truro to the Town Line between Truro and Provincetown, said main being essentially for the delivery of additional water and a greater pressure in the more densely populated section of Provincetown, the present main making available adequate water to meet the needs in that section through which the twelve inch main is to be constructed from which connections are prohibited.

Moved that this article be indefinitely postponed. Motion was carried.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be used for Chapter 90 Highway Construction on Bradford Street in conjunction with State and County funds, providing the State and County contribute their proportional share, or take any action relative thereto.

Moved that the sum of \$3,000.00 be raised and appropriated to meet the Town's share of the cost of Chapter 90 Highway Construction, and that in addition the sum of \$9,000.00 be transferred from the unappropriated available funds in the treasury to meet the State's and County's shares of the cost of the work, the reimbursements from the State and County to be restored upon their receipt, to unappropriated available funds in the treasury. Motion was carried.

ARTICLE 28. To see if the Town will vote to transfer the sum of \$103.00 from the Excess and Deficiency account to reimburse Frank A. Days & Sons for a hardware bill incurred in 1945.

Moved that the Town raise and appropriate the sum of \$103.00 to reimburse Frank A. Days & Sons for a hardware bill incurred in 1945.

Ballot was taken and the motion was carried by a vote of 48 Yes to No none.

ARTICLE 31. To see if the Town will vote to transfer the sum of \$20,000.00 from the Excess and Deficiency account for the purpose of reducing the 1946 tax rate or to invest said \$20,000.00 in Series G, 2½ percent War Savings Bonds or to take any action relative thereto.

Moved that the sum of \$20,000.00 be invested in Series G, 2½ % War Savings Bonds, and authorize the Selectmen to instruct the Treasurer to purchase the same, this money to be transferred from the Excess and Deficiency account for the purpose of purchasing said bonds which are to be included in the Post War Reconstruction Fund. Motion was carried.

Moved that the reports and recommendations of the Town Officers and the Finance Committee be accepted. Motion was carried.

On motion duly made and seconded it was voted that this meeting be dissolved at 9 P. M.

GEORGE S. CHAPMAN,
Town Clerk.

BY-LAW**Town of Provincetown****Article 1**

Section 6. The Board of Assessors shall publish a true list of all persons, partnerships, corporations, companies and individuals who are assessed for real estate, personal property or vessel excise tax showing the assessed valuation of each parcel of real estate and aggregate valuations of personal property and vessel excise valuation of every person, partnership, corporation, company or individual.

And the Board of Assessors shall not later than September 15th, 1946 cause such list to be printed and distributed among the tax payers and voters of the Town; the Board of Assessors shall every five years after passage of this by-law cause such lists to be printed and distributed among the tax payers and voters of the Town.

The cost of printing such reports shall be included in the Assessors' expense appropriation every five years.

Boston, Mass., March 28, 1946.

The foregoing by-law is hereby approved, subject to becoming effective only upon approval and publication.

CLARENCE A. BARNES,
Attorney General.

I, George S. Chapman, Town Clerk of Provincetown do hereby certify that the foregoing is a true copy of the By-Law adopted by the Town of Provincetown at the Annual Town Meeting, February 11, 1946.

GEORGE S. CHAPMAN,
Town Clerk of Provincetown.

Finance Committee Report

To the Voters of Provincetown:

After a comprehensive study during the year 1945 of the present water supply system of the Town of Provincetown by the Finance Committee as a whole, and through a sub-committee investigating the problem with Paul Howard of the engineering firm of Whitman & Howard, and in a series of meetings with the Water Commissioners and the Special Town Water Committee, the Finance Committee presents this report.

Supplying water to more than 1,200 users and providing water for the needs of the great numbers of our summer people is one of the major duties of the Town of Provincetown. A sum conservatively estimated at \$350,000 has already been invested by the people of this town in its water system for buildings, pumping equipment, water mains, hydrants and in miscellaneous property.

During the year 1945 you paid out \$21,868.06 for the operating expense of your water department. For the year 1946 the Water Commissioners are requesting \$33,779.86 for operating expenses. And if the sum of \$159,000, as asked for in Article 25 of the Warrant for the Annual Town Meeting is approved, there will be the additional amount of \$12,190.00 for interest and payment on principal of loan, a total of \$45,969.86.

It must, therefore, be clear to everyone that the job of supplying water is a business of some size, involving considerable expense, and one which demands skilled and competent management.

For this reason—

It is the thoroughly considered and unanimous opinion of the Finance Committee, of the Special Water Committee, as well as of the Water Board that:—

1. A trained, experienced superintendent must be employed for the Water Department of Provincetown.

2. The present Special Water Committee, with any additional members as may be required, shall aid, advise, and act with the Board of Water Commissioners, and the engineers, in determining policies for the next two years.

We feel strongly that no amount of money invested in pumping plants, wells or watermains will insure an adequate supply of water unless a long-range program is set up and a capable superintendent is employed to have complete charge of the operation of the water supply system.

Out of the many committee conferences which have been held for the discussion of the improvement of our water supply, five plans have been submitted.

PLAN A

1. To clean and cement-line 10-inch pipe from the Truro Pumping Station to Allerton Street.

2. Install a 10-inch pipe from Allerton Street to a point near Howland Street.

3. Create a new well-field in Truro

Total expenditures required \$103,000.00.

PLAN B

1. Install an all-year winterized auxiliary plant in Provincetown.

2. Clean and cement-line pipe as in Plan A.

3. Install new well-field in Truro

Total expenditures required \$116,000.00.

PLAN C

1. Install a new 12-inch pipe from the Truro Pumping Station to a point near Howland Street, Provincetown.

2. Install new well-field in Truro.

Total expenditure required \$159,000.00.

PLAN D

1. Defer plans A-B-C until a future date.

2. Employ a competent Water Department superintendent.

3. Repair all leaks, estimated to be wasting not less than 25% of water pumped.

4. Then to give consideration to a long range program based on further study under the direct guidance of a capable superintendent.

PLAN E

1. Clean 10-inch pipe line.

2. Install new well-field in Truro.

3. Install new 10-inch main from Allerton Street to a point near Howland Street.

4. Excess revenue \$10,000 to \$12,000 each year to be used to improvement of water system.

Total expenditure required \$70,000.00.

This is the way members of the Finance Committee, Special Water Committee and Water Board Commissioners have voted on the above plans:—

Water Commissioners

1 favored Plan C

1 favored Plan D

1 absent

Special Water Committee

3 favored Plan C
1 resigned

Finance Committee

5 favored Plan C
1 not voting
2 absent
1 favored Plan E

Result of Poll

Plan A—0
Plan B—0
Plan C—9
Plan D—1
Plan E—1

Plan C is report made by Paul Howard, of the firm of Whitman and Howard, dated April 5, 1945, and supplemental letter of December 31, 1945, from which the following recommendations of the Finance Committee are made.

1. Recommend that the sum of \$111,000.00 be appropriated for the 12 inch pipe line installation.
2. Recommend that the sum \$48,000.00 be appropriated for the wells and well field.

The recommended appropriations will at a future date need to be supplemented by additional expenditures to put the water supply in an adequate, filtered and economic operating condition.

Finance Committee is advised the total sum of \$159,000.00 may be borrowed on a fifteen year serial bond issue bearing interest approximately at one per cent.

Revenue and Expense year 1945

The revenue received from water users in year 1945 as reported by the Tax Collector was \$18,521.50.

The operating expense for the same period as reported by Board of Water Commissioners.

Pumping Station, North Truro	\$14,414.65
Pumping Station, Provincetown	1,898.97
General Expense	1,860.73
Service, Distribution system	3,693.71
Total Operating Expense	<u>\$21,868.06</u>

The Water Commissioners request for operating expenses for the year 1946:

Pumping Station, North Truro	\$19,015.03
Pumping Station, Provincetown	1,500.00
General Expense	1,690.00
Service, Distribution system	7,733.00
Insurance	229.33
Painting Standpipe	1,500.00
Interest and principal on note Provincetown Plant	2,112.50
	<u>\$33,779.86</u>

If voters approve article to appropriate
\$159,000.00

Interest	\$1,590.00
Note Principal, each year for 15 years	10,600.00
	<u>\$45,969.86</u>

To meet the expenses of the water supply system for year 1946, if voters approve article for \$159,000 a total revenue of \$43,969.86 is required.

The Board of Water Commissioners propose an in-

crease in rates, and a charge not previously made to Town departments and hydrant rental to provide the additional revenue, for operating expenses.

It is not the duty of the Finance Committee to pass upon engineering and technical features of the improvement of the water supply system. It has complete confidence in the ability of the engineering firm employed by the Water Board Commissioners.

However, to assist you in your own study of the foregoing plans so that you may arrive at an intelligent conclusion, here are facts regarding your system. The pipe line from Provincetown pumping station to standpipe consists of approximately 29,000 feet of pipe, of 12, 10, 8, and 6 inch pipe, supplemented by 6 and 8 inch pipe on Bradford and Alden Streets.

Two pumping plants, one located in Truro and one in Provincetown, supply the water to the main pipe lines and standpipe.

The plant in Truro operates steam driven pumps all year, and the source of water is from forty-four 21½ inch pipe driven wells. Several of the wells are not in use. Coal is used for fuel.

Because of the rust formation in main pipe line, pumps are operating against a pressure greatly in excess of the pressure for which the equipment and pipes are designed.

The water pumped by the Truro plant operating under present conditions is estimated at 150,000,000 gallons per year and with a clean 10 inch pipe line could supply twice the present output.

The Provincetown plant consists of electric driven pumps operating in the summer and the source of water is from three 6 inch wells, gravel packed.

The majority of the Board of Water Commissioners estimate the water pumped in year 1945 by the Provincetown plant during the summer months is equal to water pumped by Truro plant during the same period. This is corroborated by Paul Howard, Engineer.

Mr. Howard estimates a daily pumping capacity of 900 gallons per minute is necessary to supply daily peak load requirements, in summer months, to provide adequate water in standpipe.

The reduced pressure in the present 10 inch pipe along Beach Point, is due to deposit of iron rust in pipe and not because of services being directly connected to the 10 inch main pipe line.

All users in Provincetown take water from the main lines before the water reaches the standpipe, and will continue to do so with any plan herein.

Mr. Howard, Engineer, advises the iron content in both the Truro and Provincetown water is permissible under State and Federal practice.

	Per Minute Gallons Pumping Capacity	Estimated Operating Savings per year	Expenditure Year 1946
Plan A	Provincetown 300		
	Truro 600	\$1,200.00	\$100,000.00
Plan B	Provincetown 600		
	Truro 300	5,000.00	116,000.00
Plan C	Provincetown 300		
	Truro 600	1,200.00	159,000.00
Plan D	Provincetown 300		
	Truro 300	1,200.00	10,000.00
Plan E	Provincetown 300	1,200.00	70,000.00
	Truro 600		

Truro water, iron content, from State Laboratory tests is approximately one tenth the iron content of Provincetown water.

A filtering and water treating plant is necessary and is not included in any figures in this report.

Economical operation and to prevent discrimination between users requires the installation of meters.

The members of the Board of Water Commissioners are: Warren Alexander, Stephen Perry, John Leonard.

Members of the Special Water Committee: R. S. Carpenter (resigned), James Curran, Julian Lewis, Bert Perry.

The Finance Committee recommends for immediate attention a definite policy be adopted leading to a report by the Superintendent and/or Whitman and Howard, Engineers, covering operation of the entire system, as a plan of operation and for the guidance of the Water Commissioners and Special Water Committee.

FINANCE COMMITTEE,

Wm. T. Mayo, Chairman
D. Bryant
J. Curran
Dr. T. Perry
J. Rosenthal
F. Rowe
J. Russe
J. Turner
Wm. F. Gilman, Secretary

	1945		1946	
	Appropriated	Expended	Requested	Recommended
General Government				
1. Legislative				
Moderator	\$50.00	\$25.00	\$50.00	\$50.00
Finance Committee Expense	50.00	30.00	50.00	50.00
2. Selectmen	1,800.00	1,800.00	1,800.00	1,800.00
Salaries	50.00			
Expenses	350.00	399.34	350.00	350.00
3. Town Clerk				
Salary	171.88			
Expenses	825.00	996.88	825.00	825.00
4. Town Treasurer	500.00	450.55	500.00	500.00
Salary	171.88			
Expenses and Bond	825.00	996.88	825.00	825.00
5. Assessors	350.00	350.00	400.00	400.00
Salaries				
Expenses	1,800.00	1,800.00	1,800.00	1,800.00
6. Tax Collector	400.00	440.86	400.00	400.00
Salary	50.00			
Expenses and Bond	1,100.00	1,100.00	1,100.00	1,100.00
7. Auditor	600.00	600.00	716.00	716.00
Salary				
Expenses	450.00	450.00	450.00	450.00
	10.00	0.00	10.00	10.00

8. Law—Legal Expenses	500.00	492.09	500.00	500.00
9. Election and Registration				
Salaries	300.00	300.00	300.00	300.00
Expenses	700.00	401.91	700.00	700.00
10. Town Hall	640.00			
	3,600.00	4,239.75	3,900.00	3,900.00
Protection of Persons and Property				
11. Police Department				
Police Salaries	650.00			
	6,270.00	7,171.33	10,500.00	10,500.00
Police Expense	250.00	238.09	200.00	200.00
Criminal Prosecution	450.00	355.75	200.00	200.00
Maintenance Car	615.00	605.51	600.00	600.00
12. Fire Department				
Salaries	3,450.00	3,450.00	3,450.00	3,450.00
Expenses	2,000.00	2,000.00	2,000.00	2,000.00
Insurance—Fire Trucks	619.90	619.90	619.90	619.90
Water Tax	0.00	0.00	3,232.00	3,232.00
13. Sealer of Weights and Measures				
Salary	150.00	150.00	150.00	150.00
Expenses	100.00	87.38	100.00	100.00
14. Moth—Extermination (Transfer)	125.00	125.00	125.00	125.00
15. Tree Warden	5.00	5.00	5.00	5.00
Health and Sanitation				
16. Board of Health				
General Health	1,900.00	1,019.39	1,900.00	1,900.00
Salaries	300.00	300.00	300.00	300.00

Salary of Agent	1,560.00	1,560.00	1,560.00	1,560.00
Rubbish Disposal	6,380.00	4,055.27	7,100.00	7,100.00
Visiting Nurse	1,900.00	1,827.19	1,900.00	1,900.00
Inspector Cattle and Slaughtering	50.00	50.00	50.00	50.00
Highways				
17. Salaries	7,630.00	7,630.00	8,180.00	8,180.00
18. Roads and Walks	3,400.00	3,400.00	4,400.00	4,400.00
19. Street Lighting	5,832.00	5,832.00	5,884.00	5,884.00
Charities and Soldiers' Benefits				
20. Public Welfare Department				
Salaries	1,800.00	1,800.00	1,800.00	1,800.00
Expenses	550.00	550.00	500.00	500.00
21. Outside Poor	9,000.00	9,000.00	9,000.00	9,000.00
22. Infirmary	3,700.00	3,700.00	3,700.00	3,700.00
23. Aid Dependent Children	12,000.00	10,500.00	12,000.00	12,000.00
Administration	256.00	256.00	400.00	400.00
24. Soldiers' Benefit	3,500.00	2,261.45	3,500.00	3,500.00
25. Old Age Assistance	41,600.00	40,000.00	45,000.00	45,000.00
Administration	858.00	858.00	1,800.00	1,800.00
Education and Library				
26. Maintenance Schools	61,120.00	61,128.71	66,300.00	66,300.00
27. Vocational Household Arts	960.00	909.96	1,000.00	1,000.00
28. Naturalization Classes	1,000.00	761.00	900.00	900.00
29. Insurance Buildings	2,770.99	2,770.99	2,300.00	2,300.00
30. Public Library	4,300.00	4,300.00	3,800.00	3,800.00
Recreation and Unclassified				
31. Armistice Day	100.00	99.83	450.00	450.00

32. Memorial Day	150.00	149.80	150.00	150.00
33. Reserve Fund	5,000.00	1,000.00	5,000.00	5,000.00
34. Town and Finance Reports	1,000.00	840.00	1,000.00	1,000.00
35. Bounty on Seals	50.00	40.00	50.00	50.00
36. Ambulance Hire	2,000.00	1,000.00	1,000.00	1,000.00
Public Services Enterprises				
37. Town Pier				
Maintenance	5,500.00	4,991.00	5,500.00	5,500.00
Salaries	150.00	150.00	150.00	150.00
38. Water Department	21,950.00	21,869.00	45,969.86	45,969.86
39. Town Cemeteries	400.00	400.00	400.00	400.00
Soldiers' Monument Committee	50.00	50.00	50.00	50.00
Veterans Graves	100.00	100.00	100.00	100.00
40. Shell Fish Constable	25.00	25.00	25.00	25.00
41. Inspector of Wires	10.00	10.00	10.00	10.00
Interest and Maturing Debt				
43. Interest Temporary Loans	300.00	300.00	200.00	200.00
44. Interest on Funded Debt	343.12	343.12	112.50	112.50
45. Maturing Debt	8,000.00	8,000.00	2,000.00	2,000.00
	\$242,973.77	\$233,518.93	\$281,299.26	\$281,299.26

STATE PRIMARY

Tuesday, June 18th, 1946

The Commonwealth of Massachusetts

Barnstable, ss.

To either of the Constables of the Town of Provincetown
in the County of Barnstable Greeting.

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Caucus Hall in said Town on Tuesday the Eighteenth day of June (1946) next, at 12 o'clock noon, then and there to act on the following:—

Governor for this Commonwealth
Lieutenant Governor for this Commonwealth
Secretary of the Commonwealth for this Commonwealth
Treasurer and Receiver-General for this Commonwealth
Auditor of the Commonwealth for this Commonwealth
Attorney General for this Commonwealth
Senator in Congress for this Commonwealth
Representative in Congress for 9th Congressional District
Councillor for 1st Councillor District
Senator for Cape and Plymouth Senatorial District
Representative in General Court for 2nd Barnstable Representative District
District Attorney for Southern District
Clerk of Courts for Barnstable County
Register of Deeds for Barnstable County
County Commissioner for Barnstable County.

The polls will be open from 12 Noon to 5 P. M.

And you are directed to serve this Warrant, by posting up attested copies thereof at Perry's Market, Adams' Pharmacy, B. H. Dyer & Co., Charles W. Burch., Cozy Corner Lunch, Brownell's Pharmacy, Manuel Peters, Knights of Columbus, Cutlers Pharmacy, Fisherman's Market, Lands End Marine Supply Co., C. L. Burch, Tillie's Market, Board of Trade, Roza's Barber Shop, Jo's Soda Shop, and other public places in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this 1st day of June in the year of our Lord one thousand nine hundred and forty-six.

JOHN I. KING
JOHN DENNIS
IRVING S. ROGERS

Selectmen of Provincetown.

A true copy. Attest:
JOHN R. SMALL, Constable.

The Commonwealth of Massachusetts

Barnstable, ss.

June 8, 1946

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown, Mass., by posting up attested copies of the same at B. H. Dyer & Co., Cozy Corner Lunch, Perry's Market, Fisherman's Market, Manuel Peters', Tillie's Market, C. L. Burch (Bryant's Market), Jo's Soda Shop, Cutler's Pharmacy, Knights of Columbus, Lands End Marine Supply Co., Board of Trade, Adams' Pharmacy, C. W. Burch, Roza's Barber Shop, Brownell's Pharmacy, and other

public places, 10 days before the date hereof, as within directed.

JOHN R. SMALL,
Constable of Provincetown.

Attest: George S. Chapman, Town Clerk.

In pursuance of the foregoing Warrant the inhabitants of the Town of Provincetown qualified to vote in elections and town affairs, met at the Caucus Hall in said Town on Tuesday the eighteenth day of June in the year 1946, and were called to order at 12 Noon by Irving S. Rogers, Selectman. The following election officers were sworn in by the Town Clerk: Frank A. Days Jr., Ballot Clerk; Louis M. Snow, John I. King, Irving S. Rogers, William F. Silva, Fred H. Dearborn, and Charles DeRiggs, Tellers. The register of the Ballot Box was set at 0, then locked and the keys delivered to Chief of Police William N. Rogers. Tellers were supplied with lists of registered voters and the Polls were declared open at 12 Noon; at 5 P. M. the Polls were closed 183 Republican and 36 Democratic ballots having been cast. These were counted by the officers and the following declared as the results:—

REPUBLICAN PARTY

Governor	
Robert F. Bradford, of Cambridge	168
Lieutenant Governor	
Albert Cole, of Lynn	34
Arthur W. Coolidge, of Reading	135
Secretary	
Frederic W. Cook, of Somerville	171
Treasurer	
Fred J. Burrell, of Medford	56
Laurence Curtis, of Boston	111

Auditor

Wallace E. Stearns, of Boston 42
 Russell A. Wood, of Cambridge 113

Attorney General

Clarence A. Barnes, of Mansfield 167

Senator in Congress

Henry Cabot Lodge Jr., of Beverly 171

Congressman, Ninth District

Charles L. Gifford, of Barnstable 161

Councillor, First District

John S. Ames Jr., of Easton 105

Henry E. France, of Fall River 37

Senator, Cape and Plymouth District

Donald W. Nicholson, of Wareham

Representative in General Court

Second Barnstable District

Oscar J. Cahoon, of Harwich 22

Mary E. Dugan, of Brewster 0

Charles E. Frazier Jr., of Wellfleet 159

Anne L. Smalley, of Harwich 0

District Attorney, Southern District

Frank E. Smith, of Taunton 167

Clerk of Courts, Barnstable County

Donald G. Trayser, of Barnstable 164

Register of Deeds, Barnstable District

Victor F. Adams, of Barnstable 46

Sidney C. Chase, of Barnstable 35

Dean S. Sears, of Dennis 35

County Commissioner, Barnstable County

Walter R. Nickerson, of Dennis 154

DEMOCRATIC PARTY

Governor

Maurice J. Tobin, of Boston 33

Francis D. Harrigan, of Boston 2

Lieutenant Governor

John B. Carr, of Somerville 0

Paul A. Dever, of Cambridge 24

Daniel J. O'Connell, of Boston 0

Roger L. Putnam, of Springfield 8

Secretary

John J. Concannon, of Boston 1

Benedict F. FitzGerald, Jr., of Cambridge 23

Leo Moran, of Boston 1

Paul H. Snow, of Boston 7

Treasurer

John E. Hurley of Boston 32

Thomas Khoury, of Boston 0

Auditor

Thomas J. Buckley, of Boston 30

Attorney General

Harry E. Casey, of Boston 0

Michael F. Hourihan, of Boston 4

Edward A. Hutchinson, Jr., of Boston 0

Francis E. Kelley, of Boston 17

Joseph M. McDonough, of Boston 13

Senator in Congress

David I. Walsh, of Fitchburg 30

Congressman, Ninth District

William McAuliffe, of New Bedford 8

George A. Mooney, of Sandwich 15

Alfred S. Schenkman, of Scituate 6

Councillor, First District

Joseph P. Clark, Jr., of Fall River 20

J. Dolan Hathaway, of Fall River 2

John L. Shea, of Fall River 4

Senator, Cape and Plymouth District

No Votes Cast

Representative in General Court
Second Barnstable District

Anthony R. Francis, of Truro 24

District Attorney, Southern District

Maurice M. Lyons, of New Bedford 11

Frank E. Smith of Taunton 19

Clerk of Courts, Barnstable County

No Votes Cast

Register of Deeds, Barnstable District

No Votes Cast

County Commissioner, Barnstable County

No Votes Cast

GEORGE S. CHAPMAN,
Town Clerk.

SPECIAL TOWN MEETING

Tuesday, September 3, 1946

At 7:30 P. M.

The Commonwealth of Massachusetts

Barnstable, ss.

To either of the Constables of the Town of Provincetown
in the County of Barnstable Greeting.

In the name of The Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town on Tuesday the 3rd day of September next, at 7:30 o'clock in the evening, then and there to act on the following articles:—

ARTICLE 1. To choose a Moderator to preside at said Meeting.

ARTICLE 2. To see if the Town will vote to transfer the sum of \$200.00 from the Excess and Deficiency Account to the Legal Expense Appropriation.

ARTICLE 3. To see if the Town will vote to transfer the sum of \$750.00 from the Excess and Deficiency Account to the Town Hall Expense Appropriation.

ARTICLE 4. To see if the Town will vote to transfer the sum of \$2,000.00 from the Excess and Deficiency Account to the Roads and Walks Appropriation.

ARTICLE 5. To see if the Town will vote to transfer the sum of \$1,500.00 from the Excess and Deficiency Account to the School Department Appropriation.

ARTICLE 6. To see if the Town will vote to transfer

the sum of \$10,000.00 from the Excess and Deficiency Account to the Old Age Appropriation.

ARTICLE 7. To see if the Town will vote to transfer the sum of \$8,000.00 from the Excess and Deficiency Account to the Aid of Dependent Children Appropriation.

ARTICLE 8. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account to the Welfare Outside Poor Appropriation.

ARTICLE 9. To see if the Town will vote to transfer the sum of \$750.00 from the Excess and Deficiency Account to the Ambulance Hire Appropriation.

ARTICLE 10. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account to the Police Car Appropriation.

ARTICLE 11. To see if the Town will vote to transfer the sum of \$75.00 from the Excess and Deficiency Account to the Police Expense Appropriation.

ARTICLE 12. To see if the Town will vote to transfer the sum of \$75.00 from the Excess and Deficiency Account to the Criminal Prosecution Appropriation.

And you are directed to serve this Warrant, by posting up attested copies thereof at Perry's Market, Manuel Peters, Anybody's Market, Cabral's Market, Cozy Corner Lunch, Allen & Allen, Inc., B. H. Dyer & Co., Adams Pharmacy Inc., Burch's Bakery, Knights of Columbus, Cutler's Pharmacy, Fisherman's Market, Jo's Soda Shop, Bryant's Market, Tillie's Market, Board of Trade, Post Office, Freeman's General Market, and all other public places in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant,

with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this 21st day of August in the year of our Lord one thousand nine hundred and forty-six.

JOHN I. KING
IRVING S. ROGERS
JOHN DENNIS

Selectmen of Provincetown

A true copy. Attest:
JOHN R. SMALL, Constable.

The Commonwealth of Massachusetts

In pursuance of the foregoing Warrant, the inhabitants of the Town of Provincetown, qualified to vote in elections and town affairs met at the Town Hall, on Tuesday the third day of September 1946, and were called to order at 7:30 P. M. by the Town Clerk.

ARTICLE 1. To choose a Moderator to preside at said meeting.

Robert A. Welsh was elected Moderator and sworn in at said meeting.

Moved that the Moderator read the general recommendations of the Finance Committee as also the recommendations pertaining to each article, coincident with the reading of each article in the Warrant.

ARTICLE 2. To see if the Town will vote to transfer the sum of \$200.00 from the Excess and Deficiency Account to the Legal Expense Appropriation.

Moved that the Town transfer the sum of \$200.00 from the Excess and Deficiency Account to the Legal Expense Appropriation. Motion was carried.

ARTICLE 3. To see if the Town will vote to transfer

the sum of \$750.00 from the Excess and Deficiency Account to the Town Hall Expense Appropriation.

Moved that the Town transfer the sum of \$750.00 from the Excess and Deficiency Account to the Town Hall Expense Appropriation. It was noted that the Finance Committee recommended this article as it had also done the previous article. Motion was carried.

ARTICLE 4. To see if the Town will vote to transfer the sum of \$2,000.00 from the Excess and Deficiency Account to the Roads and Walks Appropriation.

The Moderator read the report of the Finance Committee stating that this article was not recommended.

Moved that the Town transfer the sum of \$2,000.00 from the Excess and Deficiency Account to the Roads and Walks Appropriation.

Selectman King stated that there had been some questions asked by the Finance Committee about the \$12,000.00 to be used on Bradford Street. He stated that under Chapter 90, the sum of \$12,000.00 is available for construction work on Bradford Street. Of this amount \$3,000.00 is to be paid by the Town, \$3,000.00 by the County, and \$6,000.00 by the State. However, this sum of money is to be used only on repairing Bradford Street and can not be used for any other purpose.

Motion was carried.

ARTICLE 5. To see if the Town will vote to transfer the sum of \$1,500.00 from the Excess and Deficiency Account to the School Department Appropriation.

This article was not recommended by the Finance Committee.

Moved that the Town transfer the sum of \$1,500.00 from the Excess and Deficiency Account to the School Department Appropriation.

Mr. Bert Paige raised the question as to why the School Department must come before a Special Town Meeting and ask for more money. He felt that the Supervisor of the Schools who has had so much experience could plan how much he would need and ask for it in the Annual Town Meeting rather than at a Special Town Meeting.

Mr. Ramey, speaking for the article, stated that this is the second time in sixteen years that it has been necessary for the School Department to ask for more money at a Special Town Meeting. Last May the School Committee knew that they needed more money, because we are having an additional teacher. At the time of the Annual Town Meeting, we did not know that our Center School Cellar was going to be flooded and thereby cause the Town more expense. It was these unforeseen expenses that forced the Committee to ask for more money at a Special Town Meeting.

Motion was carried.

ARTICLE 6. To see if the Town will vote to transfer the sum of \$10,000.00 from the Excess and Deficiency Account to the Old Age Appropriation.

This article was recommended.

Moved that the Town transfer the sum of \$10,000.00 from the Excess and Deficiency Account to the Old Age Appropriation. Motion was carried.

ARTICLE 7. To see if the Town will vote to transfer the sum of \$8,000.00 from the Excess and Deficiency Account to the Aid of Dependent Children Appropriation.

Finance Committee recommended this article.

Moved that the Town transfer the sum of \$8,000.00 from the Excess and Deficiency Account to the Aid of Dependent Children Appropriation. Motion was carried.

ARTICLE 8. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account to the Welfare Outside Poor Appropriation.

On motion duly made and seconded it was voted that this article be indefinitely postponed.

ARTICLE 9. To see if the Town will vote to transfer the sum of \$750.00 from the Excess and Deficiency Account to the Ambulance Hire Appropriation.

Moved that the Town transfer the sum of \$750.00 from the Excess and Deficiency Account to the Ambulance Hire Appropriation.

This article was recommended by the Finance Committee, and it was noted that it had been omitted in the last Town Meeting.

Mr. Paige asked if this applied for a new ambulance or for the upkeep.

Mr. Law stated this money was for a new ambulance ordered about a year ago, and that the three Towns would share in the cost of buying it.

Mr. Paige stated that he was in favor of this article, since Provincetown gets its benefits from the ambulance. It was his opinion that we should keep up the good work of keeping the ambulance ready.

Motion was carried.

ARTICLE 10. To see if the Town will vote to transfer the sum of \$500.00 from the Excess and Deficiency Account to the Police Car Appropriation.

This article was recommended by the Finance Committee.

Moved that the Town transfer the sum of \$500.00 from the Excess and Deficiency Account to the Police Car Appropriation.

Mr. Paige raised the question as to what did the \$500.00 apply to.

Chief of Police Rogers stated the old car had been turned in for a new one. A state of emergency was declared and after a meeting of the Selectmen with the Finance Committee the approval was given to the Police Department to purchase a new car. The sum of \$291.00 was due on the new car after the trade-in allowance had been received on the old car. The remainder of the money was to be used in maintaining the new cruiser.

Motion was carried.

ARTICLE 11. To see if the Town will vote to transfer the sum of \$75.00 from the Excess and Deficiency Account to the Police Expense Appropriation.

Recommended by the Finance Committee.

Moved that the Town transfer the sum of \$75.00 from the Excess and Deficiency Account to the Police Expense Appropriation. Motion was carried.

ARTICLE 12. To see if the Town will vote to transfer the sum of \$75.00 from the Excess and Deficiency Account to the Criminal Prosecution Appropriation.

Recommended by the Finance Committee.

Moved that the Town transfer the sum of \$75.00 from the Excess and Deficiency Account to the Criminal Prosecution Appropriation. Motion was carried.

Meeting was dissolved at 8:30 P. M.

GEORGE S. CHAPMAN,
Town Clerk.

Finance Committee Report

REQUESTS FOR APPROPRIATIONS

Special Town Meeting, Tuesday, September 3, 1946

The requests for appropriations by the several town departments total \$24,350.00, of which the Finance Committee recommends appropriations of \$20,350.00.

Of this sum \$18,000.00 is requested by the Welfare Department.

In future years, it is recommended the Welfare Department take a less optimistic view of prompt reimbursements by Federal and State agencies and request at the Annual Town Meeting an appropriation sufficient for the needs of the Welfare Department.

The Finance Committee earnestly directs attention to the voters that all appropriations requested at this Special Town Meeting are asked for as a transfer from the excess and deficiency account, sometimes referred to as free cash.

The excess and deficiency funds are derived largely from delinquent tax payments and in a small part from unused appropriations.

In Town Finance, these funds should be held by the Town Treasurer as a Reserve Fund in an amount not less than \$150,000.00

The balance in this account after recommended appropriations is approximately \$15,000.00 or 10 per cent of a safe reserve.

Meetings of the Finance Committee were attended by the Town Treasurer, Selectmen and Department heads requesting appropriations.

ARTICLE 2. Request \$200.00. Legal Expense. Recommended.

ARTICLE 3. Request for \$750.00. Town Hall expense for payment of coal delivered and building repairs. Recommended.

ARTICLE 4. Request for \$2,000.00. Roads and Walks. The balance of funds in this account and in view of the unexpended \$12,000.00 appropriated for State Aid work, it does not appear additional funds could be used advantageously or economically during the next four months. The sum of \$600.00 is ear-marked in the Reserve Fund for wages. Not recommended.

ARTICLE 5. Request for \$1,500.00 by School Committee. Not recommended. For repairs and additional equipment and school teacher salaries. It is the opinion of the Finance Committee that the large balance in this fund is ample for current needs and that payment for repairs and the purchase of new equipment should be in the annual school budget and requested at the Annual Meeting.

ARTICLE 6. Request for \$10,000.00. Old Age Benefits. Recommended. Town Treasurer Mr. George Chapman has advised the Finance Committee it is necessary due to delay in receiving reimbursement from Federal and State agencies.

ARTICLE 7. Request for \$8,000.00 Aid to Dependent Children. Recommended. Reason for request, generally same as Article 6.

ARTICLE 8. Request \$500.00. Outside Welfare. Not recommended. This request is in anticipation of possible bills. If any, may be presented at next Annual Town Meeting as outstanding unpaid bills.

ARTICLE 9. Request for \$750.00. Ambulance hire.

Recommended. This item omitted in error from request at last annual Town Meeting.

ARTICLE 10. Request for \$500.00 for police car expense. Recommended.

ARTICLE 11. Request for \$75.00 for Police Expense. Recommended.

ARTICLE 12. Request for \$75.00 for criminal prosecution. Recommended.

Signed:

FINANCE COMMITTEE

Wm. T. Mayo, Chairman
 Frank Rowe
 James Curran
 John Rosenthal
 Duncan Bryant
 James Turner
 John Russe
 Wm. F. Gilman, Secretary

STATE ELECTION

Tuesday November 5th, 1946

The Commonwealth of Massachusetts

Barnstable, ss.

To either of the Constables of the Town of Provincetown
 in the County of Barnstable Greeting.

In the name of The Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town on Tuesday the fifth day of November next, at 12 o'clock noon, then and there to act on the following articles:—

To bring in their votes for Governor, Lieutenant Governor, Secretary, Treasurer, Auditor, Attorney-General, Senator in Congress, Congressman (Ninth District), Councillor (First District), Senator (Cape and Plymouth District), Representative in General Court (Second Barnstable District), District Attorney (Southern District), Clerk of Courts (Barnstable County), Register of Deeds (Barnstable District), County Commissioner for Barnstable County.

Also to vote YES or NO on the following questions.

To vote on the following, mark a Cross X in the square at the right of YES or NO:—

Question No. 1

Law Proposed By Initiative Petition

Shall this measure, which by amendments of the General Laws (Ter. Ed.), provides for payment by the Commonwealth of adequate pensions to deserving citizens sixty-five years of age or over in need of relief or support, who shall have resided in the Commonwealth

not less than five years immediately preceding the date of application for such pension, and who shall have resided in the Commonwealth continuously for one year immediately preceding said date of application, which is further described as follows:—

The measure, by amendments of General Laws (Ter. Ed.), c. 6, provides for an old age pension commission of three persons, one to be a qualified physician, another to be an attorney at law and a third to be a non-professional person, who are to be appointed and may be removed for cause by the Governor with the advice and consent of the Council, and are to serve under the Governor and Council. Not more than two members of said Commission shall be members of the same political party. Original appointments of members shall be for one, two and three years respectively, and thereafter appointments are to be for three years. Such members are to devote their whole time to the work of the Commission during business hours and be engaged in no other business, occupation or profession. One of their number is to be designated as chairman by the Governor and shall receive a salary of \$6,000, and each other member \$5,500 per year, with their necessary expenses. The commission is empowered to make and enforce rules and regulations as it may deem necessary in the performance of its duties and as may be approved by the Governor and Council.

The measure strikes out chapter 118A of the General Laws (Ter. Ed.), and inserts in its place a new chapter entitled "Adequate pensions for certain aged citizens."

It is provided that pensions hereunder shall be paid from the date of application therefor, but in no event before the applicant reaches the age of sixty-five. The Commission shall render a decision in not less than thirty days from the date of application for a pension or a request for an increase of the amount thereof. Such

pension shall, wherever practicable, be paid to the aged person in his own home or in lodgings or in a boarding home, which for the purposes hereof shall include any institution providing shelter, care and treatment for aged persons which is not supported in whole or in part by public funds; provided, that no inmate of such a boarding home or institution shall be eligible for a pension under this chapter while being cared for under a contract. Such pension shall be paid by check or in cash which shall be delivered to the pensioner at his residence, if he so requests, and shall be paid semi-monthly unless the pensioner prefers less frequent payments. Such pension shall be on the basis of need and the amount thereof shall be determined in accordance with budgetary standards established by the Commission. Budgetary standards shall be such as to enable an individual pensioner to maintain a standard of living compatible with decency and health. Such pensions, except as hereinafter provided, shall be at the rate of not less than \$48.00 monthly. The pensioners' budget at such times as may be required shall include medical care, if recommended by a recognized physician, eye-glasses, if recommended by a recognized optician, dental care and false teeth, if recommended by a recognized dentist.

In computing the pensioner's payment under this chapter, the Commission shall deduct from the pensioner's budget or the minimum payment, whichever is greater, the amount of income the person paid or to be paid a pension hereunder may be receiving from any source, and may deduct therefrom such reasonable amount as may be deemed to represent the financial value of board, lodging or other assistance which is being furnished to such persons from any source.

Upon the death of a person drawing a pension, whose funeral cost does not exceed the sum of two hundred and fifty dollars and in whose estate there are insufficient

assets to cover the full cost of the funeral, the Commission shall pay to the funeral director the difference between the assets and the cost of the funeral, a sum not exceeding one hundred and twenty-five dollars.

Expenses for medical, hospital and other services rendered to a pensioner, which remain unpaid at the time of his death or commitment to an institution as an insane person, shall be paid directly to the person rendering such services.

No pension under this chapter shall be discontinued nor shall the amount thereof be decreased until the expiration of fifteen days after notice has been given by the Commission to the pensioner.

Provision is made by which a person receiving a pension may be absent from the Commonwealth on a visit without having such pension suspended.

It is provided that General Laws (Ter. Ed.), c. 273, § 20, which relates to the support of parents by children, shall not apply when parents are eligible to receive a pension.

Provision is made that there shall be set up in the Commission a subdivision of appeals under the jurisdiction of a supervisor of appeals. Any person aggrieved by the failure of the Commission to pay an adequate pension under this chapter, or by the failure of the Commission to approve or reject an application for a pension or a request for an increase in the amount thereof, within thirty days after receiving such application or request, shall have a right to a fair hearing, after due notice, upon appeal to the subdivision of appeals in the form and manner prescribed by the commission; provided that such appeal is received by the subdivision of appeals within sixty days after official notice of the action taken by the Old Age Pension Commission has been received

by the applicant or pensioner. The decision of the subdivision of appeals shall be final and binding upon the Commission.

The Commission or any interested person aggrieved by any decision in any proceeding before the subdivision of appeals may obtain judicial review of such decision by filing, within twenty days of the date of mailing of such decision, a petition for review thereof in the district court within the judicial district wherein the pensioner or the applicant for a pension lives.

In any proceeding for review the findings of the subdivision of appeals as to facts shall be conclusive, such proceedings shall be heard in a summary manner and given precedence over all other civil cases. From the decision of a district court upon review an appeal may be taken to the Supreme Judicial Court.

The possession by an applicant for pension under this chapter of assets consisting of cash, active securities or inactive securities, or any combination of such assets, shall not disqualify him from receiving such pension; provided, that the total of such assets, figuring the present cash value of such inactive securities at the sum determined by the Old Age Pension Commission, does not exceed the sum of \$300.

A person is not to be disqualified from receiving a pension because of the ownership of an equity in vacant land from which there is insufficient income to provide for his budgetary needs or minimum payments, or the ownership of an equity in real estate by an applicant who resides thereon or who, in the opinion of the Commission is residing elsewhere because of physical or mental incapacity, provided that if such equity on the basis of assessed valuation exceeds an average of \$3,000 during the five years immediately preceding application for the pension, the applicant shall execute a bond in the penal

sum for the amount of the equity in excess of \$3,000 conditioned on repayment to the Commonwealth of all amounts paid as such pension without interest, such bond to be secured by a mortgage on the applicant's real estate. Provision is made for the recording of such bond and mortgage without a fee and the apportionment of the proceeds realized from any of them between the Federal government and the Commonwealth.

A person is not to be disqualified from receiving a pension by reason of the ownership of a policy of group insurance or of a policy of insurance in an amount not exceeding \$1,000 or of a policy of insurance in an amount not exceeding \$3,000, having a cash surrender value not in excess of \$1,000, if such policy has been in effect not less than fifteen years.

No pension shall be granted to an applicant who at any time within five years immediately prior to the filing of an application for such pension has made an assignment or transfer of property so as to render himself eligible to such pension. No pension shall be subject to trustee process or assignment, and no applicant for a pension, who knowingly makes any false statement or perpetrates any fraud or deception in relation to his application, shall be granted any pension nor be eligible for one during one year thereafter. A person, his executor or administrator shall be liable in contract to the Commonwealth for expenses incurred by it for a pension paid to such person under this chapter if such person or his estate is in possession of funds not otherwise exempted thereunder.

If an application for a pension under this chapter is effected by the eligibility of the applicant to receive aid under General Laws (Ter. Ed.), c. 115, which relates to State and Military Aid and Soldiers' Relief, the applicant shall be entitled to exercise such options and exe-

cute such waivers as may be necessary to receive the pension which he seeks.

All cities and towns in the Commonwealth shall furnish suitable headquarters for the carrying out of the duties of the commission in such cities and towns.

The measure further provides that there shall be established and set up on the books of the Commonwealth a separate fund, to be known as the Old Age Pension Fund, consisting of receipts credited to said fund under General Laws (Ter. Ed.) c. 64B, G. L. (Ter. Ed.) c. 128A, § 15, as amended, G. L. (Ter. Ed.) c. 138, § 27, as amended, and all proceeds of taxes assessed under Acts of 1941, c. 729, § § 9 and 9A.

The Old Age Assistance Fund as in force immediately prior to the effective date of this act is hereby continued in existence, but shall hereafter be entitled "The Old Age Pension Fund."

It is provided that all civil service employees in the Department of Public Welfare of the Commonwealth, including the supervisor, referees and employees of the subdivision of appeals in said department or of any city or town, employed in the administration of the Old Age Assistance Law on the effective date of this proposed measure, shall be transferred to the service of the Old Age Pension Commission, retaining their present civil service seniority retirement rights and any step increases from the minimum pay of their grade earned during their service with said department or said bureaus.

It is provided that all records and property used in the administration of the Old Age Assistance Law and which are the property of the Commonwealth are to be transferred to the Old Age Pension Commission.

This act shall take effect on March first, nineteen hundred and forty-seven,—

which proposed law was approved in the House of Representatives by a vote of 125 in the affirmative and 79 in the negative, and on which the Senate did not vote, —be approved?

YES	
NO	

To vote on the following, mark a Cross X in the square at the right of YES or NO:—

Question No. 2

Law Proposed By Initiative Petition.

Shall this measure which provides that no labor union may be operated or maintained unless there is filed with the Commissioner of Labor and Industries a statement signed by the President and Treasurer setting forth the union's officers, aims, scale of dues, fees, fines, assessments and the salaries of the officers.

The President and Treasurer of a labor union is required to file annually with the Commissioner of Labor and Industries a detailed statement in writing setting forth all receipts and expenditures of the union which shall be open to the public, and the said Commissioner is given the power to summons witnesses and records; and there is a penalty of not less than \$50.00 nor more than \$500.00 for whoever fails to file a statement or whoever knowingly makes a false statement,—

which was disapproved in the House of Representatives by a vote of 50 in the affirmative and 154 in the negative and in the Senate by a vote of 6 in the affirmative and 24 in the negative, —be approved?

YES	
NO	

To vote on the following, mark a Cross X in the square at the right of YES or NO:—

To obtain a full expression of opinion, voters should vote on all three of the following questions:—

(a) If a voter desires to permit the sale in this city

(or town) of any and all alcoholic beverages to be drunk on and off the premises where sold, he will vote "YES" on all three questions.

(b) If he desires to permit the sale herein of wines and malt beverages only to be drunk on and off the premises where sold, he will vote "NO" on question one, "YES" on question two and "NO" on question three.

(c) If he desires to permit the sale herein of all alcoholic beverages but only in packages, so called, not to be drunk on the premises where sold, he will vote "NO" on questions one and two and "YES" on question three.

(d) If he desires to permit the sale herein of wines and malt beverages to be drunk on and off the premises where sold and in addition other alcoholic beverages, but only in packages, so called, not to be drunk on the premises where sold, he will vote "NO" on question one and "YES" on questions two and three.

(e) If he desires to prohibit the sale herein of any and all alcoholic beverages whether to be drunk on or off the premises where sold, he will vote "NO" on all three questions.

1. Shall licenses be granted in this city (or town) for the sale therein of all alcoholic beverages (whisky, rum, gin, malt beverages, wines and all other alcoholic beverages)?

YES	
NO	

2. Shall licenses be granted in this city (or town) for the sale therein of wines and malt beverages (wines and beer, ale and all other malt beverages)?

YES	
NO	

3. Shall licenses be granted in this city (or town) for the sale therein of all alcoholic beverages in packages, so called, not to be drunk on the premises?

YES	
NO	

To vote on the following, mark a Cross X in the square at the right of YES or NO:—

1. Shall the pari-mutuel system of betting on licensed horse races be permitted in this county?

YES	
NO	

2. Shall the pari-mutuel system of betting on licensed dog races be permitted in this county?

YES	
NO	

To vote on the following mark a Cross X in the square at the right of YES or NO:—

"Shall the General Court enact legislation requiring jury service by women, with such reservations as it may prescribe?"

YES	
NO	

To vote on the following mark a Cross X in the square at the right of YES or NO:—

"Shall sections one to twenty-eight inclusive of chapter thirty-two of the General Laws, authorizing any city or town to establish a contributory retirement system for its employees, be accepted by this town as applicable to all its employees except teachers who are eligible for membership in the teachers' retirement system?"

YES	
NO	

To vote on the following mark a Cross X in the square at the right of YES or NO:—

"Shall the Senator in the General Court from this District be instructed to vote to request the President and the Congress of the United States to direct our Delegates to the United Nations to propose or support Amendments to its Charter which will strengthen the United Nations and make it a World Federal Government able to prevent War?"

YES	
NO	

The Polls will be open from 12 o'clock noon to 6 P. M.

And you are directed to serve this Warrant, by posting up attested copies thereof at Stores of Marion Perry, Manuel Peters, Clara Cook, Ernest DeSilva, Anybody's Market, Cabral's Market, Cozy Corner Lunch, Allen & Allen, B. H. Dyer & Co., Post Office, Adams Pharmacy, Knights of Columbus, Brownell's Pharmacy, Cutler's Pharmacy, Fisherman's Market, Board of Trade, C. L. Burch Co., Tillie's Market, Nelson's Market, Rosa's Barber Shop, Charlotte's Lunch Room, in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this 16th day of October in the year of our Lord one thousand nine hundred and forty-six.

JOHN I. KING

JOHN DENNIS

IRVING S. ROGERS

Selectmen of Provincetown.

A true copy. Attest:

JOHN R. SMALL, Constable.

Commonwealth of Massachusetts

Barnstable, ss.

October 26, 1946

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown by posting up attested copies of the same at Post Office, Brownell's Pharmacy, Mayflower Barber Shop, Adams' Pharmacy, The Bedding Center, Knights of Columbus, Tid Bit Lunch, Allen & Allen, Marion Perry, Ernest DeSilva, Clara Cook, Cabral's Market, Anybody's Market,

Carter & Carter, Fishermen's Market, Friendly Snack Bar, Manuel Peters, Bryant's Market, Tillie's Market, Jo's Soda Shop, Bertha's Restaurant, Tarvers' Package Store, Nelson's Market, Board of Trade, Cutler's Pharmacy, Rosa's Barber Shop, The Bowlaway, B. H. Dyer & Co., Priscilla Gift Shop, 10 days before the date hereof, as within directed.

JOHN R. SMALL,

Constable of Provincetown.

Attest: George S. Chapman, Town Clerk.

In pursuance of the foregoing Warrant, the inhabitants of the Town of Provincetown qualified to vote in elections and town affairs met at the Caucus Hall in said Town on Tuesday, the fifth day of November in the year 1946; and were called to order at 12 Noon by John I. King, presiding officer.

Frank A. Days Jr., Ballot Clerk; George Rogers, Louis M. Snow, William F. Silva, Sivert J. Benson, Charles DeRiggs, Joseph Dennis, Benjamin R. Chapman, Fred Dearborn, Arthur C. Patrick, Richard Jennings, Thomas Francis, Tellers, were sworn in by the Town Clerk.

The Tellers were supplied with lists of the registered voters of the Town, the register of the ballot box was set at 0 and the key delivered to Acting Chief of Police Francis H. Marshall, and the polls were declared open.

The first block of fifty ballots were taken from the ballot box at 12:20 P. M., 100 at 12:45, 150 at 1 P. M., 200 at 1:20, 250 at 1:33, 300 at 1:45, 350 at 1:57, 400 at 2:12, 450 at 2:24, 500 at 2:35, 550 at 2:48, 600 at 3:04, 650 at 3:17, 700 at 3:40, 750 at 3:53, 800 at 4:12, 850 at 4:26, 900 at 4:50, 950 at 5:12, 1000 at 5:47, 1016 at 6 P. M. The number of names checked and listed as voting was 1049; thirty-three being absent voters. The

votes were counted and recorded and the result announced as follows:

Governor

Robert F. Bradford of Cambridge, Republican	618
Maurice J. Tobin of Boston, Democratic	407
Horace I. Hillis of Saugus, Socialist Labor Party	3
Guy S. Williams of Worcester, Prohibition	0

Lieutenant Governor

Arthur W. Coolidge of Reading, Republican	596
Paul A. Dever of Cambridge, Democratic	424
Alfred Erickson of Quincy, Prohibition	1
Francis A. Votano of Lynn, Socialist Labor Party	6

Secretary

Frederic W. Cook of Somerville, Republican	631
Benedict F. FitzGerald Jr., of Cambridge, Democratic	389
Malcolm I. Rowe of Lynn, Socialist Labor Party	4

Treasurer

Laurence Curtis of Boston, Republican	600
John E. Hurley of Boston, Democratic	417
Lawrence Gilfedder of Boston, Socialist Labor Party	4
Charles E. Vaughan of Brockton, Prohibition	0

Auditor

Thomas J. Buckley of Boston, Democratic	448
Russell A. Wood of Cambridge, Republican	555
Pearl J. McGlynn of Springfield, Socialist Labor Party	5
Robert A. Simmons of Boston, Prohibition	2

Attorney General

Clarence A. Barnes of Mansfield, Republican	592
Francis E. Kelly of Boston, Democratic	417
William F. Oro of Boston, Socialist Labor Party	4
Howard B. Rand of Haverhill, Prohibition	1

Senator in Congress

Henry Cabot Lodge, Jr., of Beverly, Republican 559
 David I. Walsh of Fitchburg, Democratic 454
 Henning A. Blomen of Boston, Socialist Labor Party 3
 Mark R. Shaw of Melrose, Prohibition 0

Congressman, Ninth District

Charles L. Gifford of Barnstable, Republican 654
 Grace Farnsworth Luder of Wellesley, Prohibition 9
 William McAuliffe of New Bedford, Democratic 330

Councillor, First District

John S. Ames, Jr., of Easton, Republican 608
 Joseph P. Clark, Jr., of Fall River, Democratic 378

Senator, Cape and Plymouth District

Donald W. Nicholson of Wareham, Republican 781

Representative in General Court

Second Barnstable District

Oscar J. Cahoon of Harwich, Republican 657
 Anthony R. Francis of Truro, Democratic 32

District Attorney, Southern District

Maurice M. Lyons of New Bedford, Democratic 38
 Frank E. Smith of Taunton, Republican 62

Clerk of Courts, Barnstable County

Donald G. Trayser of Barnstable, Republican 77

Register of Deeds, Barnstable District

Dean S. Sears of Dennis, Republican 75

County Commissioner, Barnstable County

Walter R. Nickerson of Dennis, Republican 76

Question No. 1

Law Proposed by Initiative Petition.

YES 25
 NO 34

Question No. 2

Law Proposed by Initiative Petition.

YES 454
 NO 176

1. Shall licenses be granted in this city (or town) for the sale therein of all alcoholic beverages (whiskey, rum, gin, malt beverages, wines and all other alcoholic beverages)?

YES 570
 NO 228

2. Shall licenses be granted in this city (or town) for the sale therein of wines and malt beverages (wines and beer, ale and all other malt beverages)?

YES 536
 NO 209

3. Shall licenses be granted in this city (or town) for the sale therein of all alcoholic beverages in packages, so called, not to be drunk on the premises?

YES 563
 NO 177

1. Shall the pari-mutuel system of betting on licensed horse races be permitted in this county?

YES 446
 NO 266

2. Shall the pari-mutuel system of betting on licensed dog races be permitted in this county?

YES 401
 NO 282

"Shall the General Court enact legislation requiring jury service by women, with such reservations as it may prescribe?"

YES 449
 NO 201

"Shall sections one to twenty-eight inclusive of chapter thirty-two of the General Laws, authorizing any city or town to establish a contributory retirement system for its employees, be accepted by this town as applicable to all of its employees except teachers retirement system?"

YES 439
 NO 171

“Shall the Senator in the General Court from this District be instructed to vote to request the President and the Congress of the United States to direct our Delegates to the United Nations to propose or support Amendments to its Charter which will strengthen the United Nations and make it a World Federal Government able to prevent War?”

YES 591

YES	591
NO	64

GEORGE S. CHAPMAN,
Town Clerk.

SPECIAL TOWN MEETING
Friday, November 22, 1946 at 7:30 P. M.

The Commonwealth of Massachusetts

Barnstable, ss.

To either of the Constables of the Town of Provincetown
in the County of Barnstable Greeting.

In the name of The Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town on Friday the 22nd day of November next, at 7:30 o'clock in the evening, then and there to act on the following articles:—

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To see if the Town will vote to transfer the sum of \$3,500.00 from the Excess and Deficiency Account as its share to complete the dredging at Town Pier between the docks.

And you are directed to serve this Warrant, by posting up attested copies thereof at Perry's Market, Manuel Peters, Anybody's Market, Cabral's Market, Cozy Corner Lunch, Allen & Allen, B. H. Dyer & Co., Post Office, Adams Pharmacy, Knights of Columbus, Brownell's Pharmacy, Cutler's Pharmacy, Fishermen's Market, Board of Trade, Bryant's Market, E. I. Livingston, Tillie's Market and other public places, in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this 13th day of November in the year of our Lord one thousand nine hundred and forty-six.

IRVING S. ROGERS
JOHN I. KING
JOHN DENNIS

Selectmen of Provincetown.

A true copy. Attest:
JOHN R. SMALL, Constable.

Commonwealth of Massachusetts

Barnstable, ss.

November 14, 1946

Pusuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown, by posting up attested copies of the same at the Knights of Columbus, Board of Trade, Cutler's Pharmacy, Adams' Pharmacy, Brownell's Pharmacy, Post Office, Tid Bit Lunch, Allen & Allen, B. H. Dyer Co., Cozy Corner Lunch, Manuel Peters, Cookie's Tap, Perry's Market, Anybody's Market, Cabral's Market, Friendly Snack Bar, Peters' Filling Station, Fishermen's Market, Tillie's Market, Bryant's Market, Jo's Soda Shop, seven days before the date hereof, as within directed.

JOHN R. SMALL,
Constable of Provincetown.

Attest: George S. Chapman, Town Clerk.

ARTICLE 1. To choose a Moderator to preside at said meeting.

William F. Silva was elected Moderator and sworn in by the Town Clerk.

There not being a quorum present no lawful business

could be transacted, and the Moderator declared it no meeting.

GEORGE S. CHAPMAN,
Town Clerk.

Commonwealth of Massachusetts

Barnstable, ss.

Provincetown, Mass., December 5, 1946.

A recount of the votes cast at the State Election held on the 5th day of November 1946, for the offices of Lieutenant Governor and Auditor of this Commonwealth, was held in Town Clerk's office, Town Hall, on the 4th day of December, 1946, at 7 P. M.

Each block of fifty ballots was unsealed and counted by the Board of Registrars in the presence of representatives and the following result was announced:

Lieutenant Governor	
Arthur W. Coolidge of Reading	590
Paul A. Dever of Cambridge	422
Alfred Erickson of Quincy	2
Francis A. Votano of Lynn	9
Auditor	
Thomas J. Buckley of Boston	443
Russell A. Wood of Cambridge	560
Pearl J. McGlynn of Springfield	6
Robert A. Simmons of Boston	2

GEORGE ROGERS
LOUIS M. SNOW
FRANK A. DAYS, JR.
GEORGE S. CHAPMAN
Board of Registrars

Attest: George S. Chapman, Town Clerk.

Report of an Audit of the Accounts of the Town of Provincetown

For the period from July 2, 1944 to July 29, 1946

Made in Accordance with the Provisions of
Chapter 44, General Laws
The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts

State House, Boston
November 27, 1946

To the Board of Selectmen
Mr. Irving S. Rogers, Chairman
Provincetown, Massachusetts
Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Provincetown for the period from July 2, 1944 to July 29, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,
Director of Accounts

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston
Sir:

As directed by you, I have made an audit of the books and accounts of the town of Provincetown for the period from July 2, 1944, the date of the previous audit, to July

29, 1946, and submit the following report thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined and checked for the period of the audit.

The books and accounts in the office of the accounting officer were examined and checked in detail. The general and appropriation ledger accounts were analyzed and proved. The recorded receipts were compared with the treasurer's cash book, while the payments as entered were checked with the treasurer's cash book and with the treasury warrants. The appropriations as recorded on the ledger were checked with the town clerk's record of financial votes. A trial balance was taken off proving the accounts to be in balance, and after the necessary adjustments were made, a balance sheet showing the financial condition of the town on July 29, 1946 was prepared and is appended to this report.

The books and records of the town treasurer were examined and checked in detail. The recorded receipts were compared with the records of the several departments in which charges originated or in which money was collected for the town, and with other sources from which money was paid into the treasury. The disbursements were checked with the warrants authorizing the treasurer to disburse town funds and with the books of the accounting officer.

The cash book additions were verified, and the cash balance on July 29, 1946 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by actual count of the cash in the office.

The payments on account of debt and interest were verified by comparison with the amounts falling due. The cancelled bonds and coupons on file were checked and found to agree with the payments therefor.

The savings bank books and securities representing the investments of the trust and investment funds in the custody of the town treasurer were personally examined and listed, the income and disbursements being proved and the transactions being found to be properly recorded.

The tax title accounts were listed and proved with the ledger of the accounting officer, all additions being checked in detail with the respective tax levies and the redemptions being compared with the treasurer's cash book.

The books and records of the tax collector, who also collects water bills, were examined and checked in detail. The commitments of water bills and of poll, personal, real estate, motor vehicle excise and vessel excise taxes were analyzed and compared with the various warrants given by the assessors. The recorded receipts were checked with the payments to the treasurer and with the books of the accounting officer, the abatements as recorded were compared with the assessors' record of abatements granted, and the outstanding accounts were listed and compared with the books of the accounting officer.

Verification notices were mailed to a number of persons whose names appeared on the books as owing money to the town and the replies received thereto indicate that the accounts, as listed, are correct.

In checking the abatements it was found that the assessors' records were incomplete and that no report of the abatements issued in 1946, up to July 29, had been given to the accounting officer. It is recommended that the assessors make a monthly report to the accounting officer of all abatements granted during each month.

The books and records of the town clerk were examined and checked in detail. The records of licenses issued were checked to the cash book record of receipts

from this source, the payments to the State and to the town treasurer, as well as the cash on hand, being verified.

The surety bonds furnished by the several town officials for the faithful performance of their duties were examined and found to be in proper form.

The records of the selectmen relative to licenses and permits issued were found to be incomplete, in which connection it is recommended that complete and adequate records be kept by the selectmen pertaining to all licenses and permits granted by them, so that the receipts from this source may lend themselves to audit.

The records of receipts of the sealer of weights and measures from sealing and adjusting weights and measures were examined and checked. The field books were checked to the sealer's record book and the record book was footed. The recorded collections were compared with the payments to the treasurer.

The records in the police and fire departments of receipts on account of permits issued were examined and checked and the payments to the treasurer were verified.

The records of receipts of the health department on account of licenses issued and nursing fees collected were examined and checked in detail, the payments to the treasurer being compared with the treasurer's cash book.

The records of the public welfare department were examined and checked in detail. The commitments of charges on account of aid rendered were analyzed, the abatements were checked, the payments to the treasurer were verified, and the outstanding accounts were listed and reconciled with the books of the accounting officer.

In addition to the departments mentioned, the available records of the wharfinger and of the school, library, and cemetery departments were examined and checked

and all collections were compared with the amounts paid to the town treasurer as shown by the treasurer's cash book.

It is again recommended that all departments sending out bills for collection keep a complete record of such accounts receivable and that they promptly notify the accounting officer on the prescribed form of all bills sent out, so that his ledger may at all times reflect the true condition of the accounts receivable.

In addition to the balance sheet referred to, there are appended to this report tables showing a reconciliation of the treasurer's and the collector's cash, summaries of the tax, tax title, departmental and water accounts, together with tables showing the condition and transactions of the trust and investment funds.

For the cooperation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

RECONCILIATION OF TREASURER'S CASH

Balance July 2, 1944,	\$19,456.40	
Receipts:		
July 2 to December 31, 1944,	\$252,947.41	
1945,	422,335.70	
	675,283.11	
		\$694,739.51
Payments:		
July 2 to December 31, 1944,	\$216,279.43	
1945,	391,268.12	
	\$607,547.55	
Balance December 31, 1945,	87,191.96	
		<u>\$694,739.51</u>

Balance January 1, 1946,	\$ 87,191.96	
Receipts January 1 to July 29, 1946,	148,352.53	
Unpaid warrant July 29, 1946,	974.95	
		\$236,519.44
Payments January 1 to July 29, 1946,	\$207,667.91	
Warrant No. 28 July 26, 1946, not, recorded,	974.95	
Balance July 29, 1946:		
First National Bank of		
Provincetown, per check book,	\$27,707.56	
Cash in office, verified,	169.02	
		27,876.58
		<u>\$236,519.44</u>

FIRST NATIONAL BANK OF PROVINCETOWN

Balance July 29, 1946, per statement,		\$37,154.72
Balance July 29, 1946, per check book,	\$26,732.61	
Outstanding checks July 29, 1946, per list,	10,422.11	
		<u>\$37,154.72</u>

RECONCILIATION OF COLLECTOR' CASH

Cash balances July 29, 1946, per tables:		
Real estate taxes 1944,	\$245.88	
Personal taxes 1945,	5.20	
Real estate taxes 1945,	1,924.65	
Poll taxes 1946,	92.00	
Personal taxes 1946,	1,285.22	
Real estate taxes 1946,	25,278.20	
Motor vehicle excise taxes 1945,	2.00	
Motor vehicle excise taxes 1946,	17.33	
Vessel excise taxes 1946,	286.63	
Interest and costs on taxes,	94.94	
Water accounts receivable,	4,473.20	
Excess cash July 29, 1946,	59.30	
		\$33,764.55
Balance July 29, 1946:		
First National Bank of Provincetown,		
per check book and statement,	\$30,969.23	
Cash in office, verified,	2,795.32	
		<u>\$33,764.55</u>

TAXES—1940

Outstanding July 2, 1944,	\$.66	
Payments to treasurer July 2 to December 31, 1944,	\$.66	

TAXES—1941

Refunds July 2 to December 31, 1944,	\$11.34	
Abatements cancelled July 2 to December 31, 1944,	49.40	
		\$60.74
Credit balance July 2, 1944,	\$ 7.34	
Payments to treasurer July 2 December 31, 1944,	49.40	
Abatements:		
July 2 to December 31, 1944,	2.00	
1945,	2.00	
		\$60.74

POLL TAXES—1942

Outstanding July 2, 1944,	\$18.00	
Refunds July 2 to December 31, 1944,	2.00	
		\$20.00
Payments to treasurer July 2 December 31, 1944,	\$10.00	
Abatements July 2 to December 31, 1944,	10.00	
		\$20.00
Refunds January 1 to July 29, 1946,	\$2.00	
Audit adjustment—Overpayments,	4.00	
		\$6.00
Audit adjustments:		
Abatements not previously reported,	\$2.00	
Poll taxes 1942 reported as poll taxes 1943,	2.00	
Outstanding July 29, 1946, per list,	2.00	
		\$6.00

PERSONAL TAXES—1942

Outstanding July 2, 1944,	\$85.26	
Payments to treasurer July 2 to December 31, 1944,	\$20.30	
Abatements July 2 to December 31, 1944,	64.96	
		\$85.26

REAL ESTATE TAXES—1942

Outstanding July 2, 1944,	\$3,189.05	
Abatements cancelled July 2 to December 31, 1944,	52.78	
		\$3,241.83
Payments to treasurer July 2 to December 31, 1944,	\$2,665.16	
Abatements July 2 to December 31, 1944,	536.07	
Transferred to tax titles July 2 to December 31, 1944,	40.60	
		\$3,241.83

POLL TAXES—1943

Outstanding July 2, 1944,		\$70.00
Payments to treasurer:		
July 2 to December 31, 1944,	\$10.00	
1945,	28.00	
		\$38.00
Abatements:		
July 2 to December 31, 1944,	\$4.00	
1945,	28.00	
		32.00
		\$70.00
Audit adjustment—		
Poll taxes 1942 reported as poll taxes 1943,		\$2.00
Audit adjustment—		
Abatements not previously reported,		\$2.00

PERSONAL TAXES—1943

Outstanding July 2, 1944,		\$576.00
Payments to treasurer:		
July 2 to December 31, 1944,	\$348.00	
1945,	176.00	
		\$524.00
Abatements July 2 to December 31, 1944,	52.00	
		\$576.00

REAL ESTATE TAXES—1943

Outstanding July 2, 1944,	\$17,595.30
Abatements cancelled 1945,	52.00

Abatements reported in excess 1945,	438.72	
Credit balance December 31, 1945,	49.05	
		\$18,135.07

Payments to treasurer:		
July 2 to December 31, 1944,	\$11,031.80	
1945,	5,771.99	
		\$16,803.79

Abatements:		
July 2 to December 31, 1944,	\$1,197.90	
1945,	45.38	
		1,243.28

Transfers to tax titles:		
July 2 to December 31, 1944,	\$40.00	
1945,	48.00	
		88.00
		\$18,135.07

Audit adjustment—		
Abatements reported in excess,		\$50.00
Credit balance January 1, 1946,	\$49.05	
Outstanding July 29, 1946, per list,	.95	
		\$50.00

POLL TAXES—1944

Outstanding July 2, 1944,	\$236.00	
Additional commitments July 2 to December 31, 1944,	16.00	
		\$252.00

Payments to treasurer:		
July 2 to December 31, 1944,	\$84.00	
1945,	76.00	
		\$160.00

Abatements:		
July 2 to December 31, 1944,	\$50.00	
1945,	32.00	
		82.00
Outstanding December 31, 1945,	10.00	
		\$252.00

Outstanding January 1, 1946,	\$10.00	
Refund January 1 to July 29, 1946,	2.00	
Payments after abatement to be refunded,	2.00	
		\$14.00

Audit adjustment:		
Abatement not previously reported,	\$ 2.00	
Outstanding July 29, 1946, per list,	12.00	
		\$14.00

PERSONAL TAXES—1944

Commitment per warrant,		\$11,655.93
Payments to treasurer:		
July 2 to December 31, 1944,	\$10,040.36	
1945,	1,097.25	
		\$11,137.61

Abatements July 2 to December 31, 1944,	142.12	
Outstanding December 31, 1945,	376.20	
		\$11,655.93

Outstanding January 1, 1946,	\$376.20	
Audit adjustment—		
Real estate taxes 1944 reported as personal taxes 1944,	87.78	
		\$463.98

Payments to treasurer January 1 to July 29, 1946,		
	\$ 29.26	
Audit adjustment—		
Personal taxes 1944 reported as real estate taxes 1944,	334.40	
Outstanding July 29, 1946, per list,	100.32	
		\$463.98

REAL ESTATE TAXES—1944

Commitment per warrant,		\$158,415.73
Abatements cancelled:		
July 2 to December 31, 1944,	\$ 66.78	
1945,	104.50	
		171.28
		\$158,587.01

Payments to treasurer:		
July 2 to December 31, 1944,	\$130,585.84	
1945,	20,084.19	
		\$150,670.03
Abatements:		
July 2 to December 31, 1944,	\$3,294.11	
1945,	330.22	
		3,624.33

Transfer to tax titles:

July 2 to December 31, 1944,	\$840.18	
1945,	29.26	
	869.44	
Outstanding December 31, 1945,	3,423.21	
		\$158,587.01
Outstanding January 1, 1946,	\$3,423.21	
Audit adjustments:		
Abatements cancelled in error,	.10	
Abatement of vessel excise taxes		
1944 reported as real estate taxes 1944,	3.33	
Personal taxes 1944 reported as		
real estate taxes 1944,	334.40	
Unlocated difference July 29, 1946,	.45	
		\$3,761.49
Payments to treasurer January 1 to		
July 29, 1946,	\$1,873.93	
Audit adjustments:		
Real estate taxes 1944 reported as		
personal taxes 1944,	87.78	
Abatements not previously reported,	75.24	
Outstanding July 29, 1946, per list,	1,478.66	
Cash balance July 29, 1946,	245.88	
		\$3,761.49
POLL TAXES—1945		
Commitment per warrant,		\$2,414.00
Payments to treasurer,	\$1,414.00	
Abatements,	974.00	
Outstanding December 31, 1945,	26.00	
		\$2,414.00
Outstanding January 1, 1946,	\$26.00	
Refunds January 1 to July 29, 1946,	4.00	
Audit adjustment—		
Commitment not reported,	18.00	
Payment after abatement to be refunded,	2.00	
		\$50.00
Audit adjustment—		
Abatements not previously reported,	\$ 4.00	
Outstanding July 29, 1946, per list,	46.00	
		\$50.00

PERSONAL TAXES—1945

Commitment per warrant,		\$14,756.56
Payments to treasurer,	\$12,885.86	
Abatements,	232.70	
Outstanding December 31, 1945,	1,638.00	
		\$14,756.56
Outstanding January 1, 1946,	\$1,638.00	
Audit adjustment—		
Commitment not reported,	59.80	
		\$1,697.80
Payments to treasurer January 1		
to July 29, 1946,	\$145.60	
Audit adjustment—		
Personal taxes 1945 reported as		
real estate taxes 1945,	1,146.60	
Outstanding July 29, 1946, per list,	400.40	
Cash balance July 29, 1946,	5.20	
		\$1,697.80

REAL ESTATE TAXES—1945

Commitment per warrant,	\$201,530.16	
Refunds,	15.60	
		\$201,545.76
Payments to treasurer,	\$172,005.33	
Abatements,	4,765.20	
Transferred to tax titles,	925.60	
Outstanding December 31, 1945	23,849.63	
		\$201,545.76
Outstanding January 1, 1946,	\$23,849.63	
Audit adjustments:		
Commitment not reported,	36.40	
Personal taxes 1945 reported as		
real estate taxes 1945,	1,146.60	
		\$25,032.63
Payments to treasurer January 1 to		
July 29, 1946,	\$8,482.67	
Audit adjustment:		
Abatements not previously reported,	72.80	
Unlocated difference July 29, 1946,	.40	
Outstanding July 29, 1946, per list,	14,552.11	

Cash balance July 29, 1946,	1,924.65	
		<u>\$25,032.63</u>

POLL TAXES—1946

Commitment January 1 to July 29,		
1946, per warrant,	\$2,630.00	
Refunds January 1 to July 29, 1946,	26.00	
Payment after abatement to be refunded,	2.00	
		<u>\$2,658.00</u>
Payments to treasurer January 1 to		
July 29, 1946,	\$1,354.00	
Audit adjustment—		
Abatements not previously reported,	30.00	
Outstanding July 29, 1946,	1,182.00	
Cash balance July 29, 1946,	92.00	
		<u>\$2,658.00</u>

PERSONAL TAXES—1946

Commitment January 1 to		
July 29, 1946, per warrant,	\$12,289.70	
Audit adjustment—		
Commitment list in excess of warrant,	34	
		<u>\$12,290.04</u>
Outstanding July 29, 1946,	\$11,004.82	
Cash balance July 29, 1946,	1,285.22	
		<u>\$12,290.04</u>

REAL ESTATE TAXES—1946

Commitment January 1 to		
July 29, 1946, per warrant,	\$172,279.31	
Audit adjustment—		
Commitment list in excess of warrant,	.03	
Overpayment to collector to be refunded,	.53	
		<u>\$172,279.87</u>
Audit adjustment—		
Abatements not previously reported,	\$87.45	
Outstanding July 29, 1946,	146,914.22	
Cash balance July 29, 1946,	25,278.20	
		<u>\$172,279.87</u>

MOTOR VEHICLE EXCISE TAXES—1944

Outstanding July 2, 1944,	\$1,252.01
Additional commitments	
July 2 to December 31, 1944,	1,517.98

Refunds July 2 to December 31, 1944,	12.36
Credit balance December 31, 1945,	6.19
	<u>\$2,788.54</u>

Payments to treasurer:		
July 2 to December 31, 1944,	\$2,604.34	
1945,	78.19	
		<u>\$2,682.53</u>
Abatements July 2 to		
December 31, 1944,	106.01	
		<u>\$2,788.54</u>

Audit adjustments:		
Commitment reported in error,	\$2.00	
Abatement reported in excess,	4.19	
		<u>\$6.19</u>
Credit balance January 1, 1946,		<u>\$6.19</u>

MOTOR VEHICLE EXCISE TAXES—1945

Commitment per warrant,	\$3,278.68
Refunds,	4.91
	<u>\$3,283.59</u>
Payments to treasurer,	\$3,135.75
Abatements,	63.95
Outstanding December 31, 1945,	83.89
	<u>\$3,283.59</u>

Outstanding January 1, 1946,	\$ 83.89
Additional commitments January 1	
to July 29, 1946,	119.76
Refunds January 1 to July 29, 1946,	4.98
	<u>\$208.63</u>

Payments to treasurer January 1 to	
July 29, 1946,	\$194.45
Audit adjustment—	
Abatements not previously reported,	12.18
Cash balance July 29, 1946,	2.00
	<u>\$208.63</u>

MOTOR VEHICLE EXCISE TAXES—1946

Commitment January 1 to	
July 29, 1946,	\$684.46
Payment in advance of commitment,	2.48
Overpayment to treasurer to be refunded,	.19
	<u>\$687.13</u>

Payments to treasurer,	\$592.87	
Audit adjustment—		
Abatements not previously reported,	34.69	
Outstanding July 29, 1946, per list,	42.24	
Cash balance July 29, 1946,	17.33	
	<u>\$687.13</u>	
VESSEL EXCISE TAXES—1943		
Outstanding July 2, 1944,	\$4.00	
Abatements 1945,	\$4.00	
	<u></u>	
VESSEL EXCISE TAXES—1944		
Commitment July 2 to		
December 31, 1944, per warrant,	\$291.33	
Payments to treasurer July 2 to		
December 31, 1944,	\$274.00	
Abatements July 2 to December 31, 1944,	4.00	
Outstanding December 31, 1945,	13.33	
	<u>\$291.33</u>	
Outstanding January 1, 1946,	\$13.33	
Audit adjustment—		
Abatement of vessel excise taxes		
1944 reported as real estate taxes 1944,	\$ 3.33	
Outstanding July 29, 1946, per list,	10.00	
	<u>\$13.33</u>	
VESSEL EXCISE TAXES—1945		
Commitment per warrant,	\$938.19	
Payments to treasurer,	\$813.20	
Abatements,	8.33	
Outstanding December 31, 1945 and		
July 29, 1946, per list,	116.66	
	<u>\$938.19</u>	
VESSEL EXCISE TAXES—1946		
Commitment January 1 to		
July 29, 1946, per warrant,	\$926.47	
Audit adjustment—		
Commitment list in excess of warrant,	.06	
	<u>\$926.53</u>	
Audit adjustment—		
Abatements not previously reported,	\$6.66	
Outstanding July 29, 1946,	633.24	

Cash balance July 29, 1946,	286.63	
		<u>\$926.53</u>

INTEREST AND COSTS ON TAXES

Cash balance July 2, 1944,	\$52.39	
Collections:		
July 2 to December 31, 1944,	\$623.41	
1945,	1,006.95	
January 1 to July 29, 1946,	375.49	
	<u>2,005.85</u>	
		\$2,058.24
Payments to treasurer:		
July 2 to December 31, 1944,	\$675.80	
1945,	1,006.95	
January 1 to July 29, 1946,	280.55	
	<u>\$1,963.30</u>	
Cash balance July 29, 1946,	94.94	
		<u>\$2,058.24</u>

TAX TITLES

Balance July 2, 1944,	\$7,383.37	
Transferred to tax titles:		
July 2 to December 31, 1944:		
Taxes 1942,	\$40.60	
Taxes 1943,	40.00	
Taxes 1944,	840.18	
	<u>920.78</u>	
1945:		
Taxes 1943,	\$48.00	
Taxes 1944,	29.26	
Taxes 1945,	925.60	
	<u>1,002.86</u>	
		\$9,307.01
Payments to treasurer:		
July 2 to December 31, 1944,	\$3,909.64	
1945,	120.00	
	<u>\$4,029.64</u>	
Abatements July 2 to		
December 31, 1944,	419.54	
Balance December 31, 1945,	4,857.83	
		<u>\$9,307.01</u>

Balance January 1, 1946,	\$4,857.83	
Audit adjustments:		
Interest and costs not previously added,	282.28	
Interest reported as tax titles,	11.90	
		\$5,152.01
Payments to treasurer January 1 to		
July 29, 1946,	\$18.57	
Balance July 29, 1946, per list,	5,133.44	
		\$5,152.01

TAX POSSESSIONS

Balance July 2, 1944,		\$1,370.28
Payments to treasurer 1945,	\$500.00	
Book value in excess of selling		
price of tax possessions sold,	870.28	
		\$1,370.28

SELECTMEN'S LICENSES AND PERMITS

Licenses issued:

July 2 to December 31, 1944:

Auctioneer,	\$2.00
Circus,	25.00
Clam,	2.00
Common victualler,	20.00
Entertainment,	60.00
Innholder,	5.00
Junk,	10.00
Lodging house,	14.00
Taxi,	10.00
Theatre,	42.00
Transient vendor,	20.00
Weir,	1,129.36

\$1,339.36

1945:

Auctioneer,	\$2.00
Automobile dealer,	20.00
Bowling,	5.00
Clam,	6.00
Common victualler,	135.00
Entertainment,	175.00
Ice cream,	12.00
Innholder,	30.00
Liquor,	5,800.00

Lodging house,	50.00
Pedlar,	35.00
Second-hand dealer,	10.00
Taxi,	45.00
Theatre,	104.00
Weir,	1,833.81
	\$8,262.81

\$9,602.17

Payments to treasurer:

July 2 to December 31, 1944,	\$1,339.36
1945,	8,262.81

\$9,602.17

Licenses issued January 1 to

July 29, 1946:

Auctioneer,	\$2.00
Automobile dealer,	20.00
Bowling,	5.00
Clam,	4.00
Common victualler,	175.00
Entertainment,	158.00
Ice cream,	12.00
Innholder,	40.00
Junk,	20.00
Liquor,	5,800.00
Lodging house,	48.00
Pedlar,	53.00
Second-hand dealer,	10.00
Taxi,	40.00
Theatre,	60.00
Transient vendor,	75.00

\$6,522.00

Payments to treasurer January 1
to July 29, 1946,

\$6,522.00

TOWN CLERK
Gasoline Registrations

Permits issued:

July 2 to December 31, 1944,	\$ 15.00
1945,	100.00

\$115.00

Payments to treasurer:

July 2 to December 31, 1944,	\$ 15.00
------------------------------	----------

1945,	100.00	\$115.00
Permits issued January 1 to July 29, 1946,		\$105.00
Payments to treasurer January 1 to July 29, 1946,		\$105.00

Dog Licenses

Licenses issued:

July 2 to December 31, 1944:

Male,	75 @ \$2.00,	\$150.00
Female,	11 @ 5.00,	55.00
Spayed female,	40 @ 2.00,	80.00

\$285.00

1945:

Male,	123 @ \$2.00,	\$246.00
Female,	12 @ 5.00,	60.00
Spayed female,	46 @ 2.00,	92.00

398.00

\$683.00

Payments to treasurer:

July 2 to December 31, 1944,	\$256.20
1945,	365.40

\$621.60

Fees transferred to town clerk
miscellaneous receipts:

July 2 to December 31, 1944,	\$24.80
1945,	36.60

61.40

\$683.00

Licenses issued January 1 to

July 29, 1946:

Males,	130 @ \$2.00,	\$260.00
Female,	16 @ 5.00,	80.00
Spayed female,	54 @ 2.00,	108.00

\$448.00

Payments to treasurer January 1
to July 29, 1946,

\$377.40

Fees transferred to town clerk
miscellaneous receipts January 1
to July 29, 1946,

36.60

Cash on hand July 29, 1946, verified,	34.00	\$448.00
---------------------------------------	-------	----------

TOWN CLERK
Sporting Licenses

Cash balance July 2, 1944,

\$6.00

Licenses issued:

July 2 to December 31, 1944:

Resident citizens'

fishing, 15 @ \$2.00, \$30.00

Resident citizens'

hunting, 64 @ 2.00, 128.00

Special non-residents'

fishing, 2 @ 1.50, 3.00

Non-resident citizens'

fishing, 2 @ 5.25, 10.50

Non-resident citizen's

hunting, 1 @ 10.25, 10.25

Non-residents' military or

naval sporting, 7 @ 2.00, 14.00

195.75

1945:

Resident citizens'

fishing, 15 @ \$2.00, \$30.00

Resident citizens'

hunting, 140 @ 2.00, 280.00

Resident citizens'

sporting, 8 @ 3.25, 26.00

Resident citizen minors'

and females' fishing, 2 @ 1.25, 2.50

Special non-residents'

fishing, 2 @ 1.50, 3.00

Non-resident citizens'

fishing, 5 @ 5.25, 26.25

Non-resident citizen's

hunting, 1 @ 10.25, 10.25

Non-residents' military or

naval sporting, 5 @ 2.00, 10.00

Duplicate,

4 @ .50, 2.00

390.00

\$591.75

Payments to Division of
Fisheries and Game:

July 2 to December 31, 1944, \$173.00

1945,	350.75	
		\$523.75
Fees transferred to town clerk miscellaneous receipts:		
July 2 to December 31, 1944,		\$23.50
1945.		44.50
		68.00
		<u>\$591.75</u>
Licenses issued January 1 to July 29, 1946:		
Resident citizens' fishing, 13 @ 2.00,		\$26.00
Resident citizens' hunting, 59 @ 2.00,		118.00
Resident citizens' sporting, 9 @ 3.25,		29.25
Resident citizen minors' and females' fishing, 2 @ 1.25,		2.50
Resident citizen minor's trapping, 1 @ 2.25,		2.25
Resident citizens' trapping, 2 @ 5.25,		10.50
Special non-residents' fishing, 8 @ 1.50,		12.00
Non-resident citizens' fishing, 2 @ 5.25,		10.50
Non-resident military or naval sporting, 1 @ 2.00,		2.00
		<u>\$213.00</u>
Payments to Division of Fisheries and Game January 1 to July 29, 1946,		\$162.50
Fees transferred to town clerk miscellaneous receipts,		20.75
Cash on hand July 29, 1946, verified,		29.75
		<u>\$213.00</u>

TOWN CLERK
Miscellaneous Receipts

Receipts:

July 2 to December 31, 1944:	
Dog license fees,	\$24.80
Sporting license fees,	23.50
Certificates,	13.50
Marrigae intentions,	46.00
Recordings,	42.50
	<u>\$150.30</u>

1945:	
Dog license fees,	\$36.60
Sporting license fees,	44.50
Certificates,	4.50
Marriage intentions,	78.00
Recordings,	103.03
	266.63
	<u>\$416.93</u>

Payments to treasurer:	
July 2 to December 31, 1944,	\$150.30
1945,	266.63
	<u>\$416.93</u>

Receipts January 1 to July 29, 1946:

Dog license fees,	\$36.60
Sporting license fees,	20.75
Certificates,	3.40
Marriage intentions,	60.00
Recordings,	46.00
	<u>\$166.75</u>

Payments to treasurer January 1 to July 29, 1946,	\$148.75
Cash on hand July 29, 1946, verified,	18.00
	<u>\$166.75</u>

TOWN HALL RENTALS

Charges:	
July 2 to December 31, 1944,	\$95.50
1945,	77.25
	<u>\$172.75</u>

Payments to treasurer:	
July 2 to December 31, 1944,	\$95.50
1945,	77.25
	<u>\$172.75</u>

Charges January 1 to July 29, 1946,	\$130.00
Payments to treasurer January 1 to July 29, 1946,	<u>\$130.00</u>

RENT OF COURT ROOM

Charges:	
July 2 to December 31, 1944,	\$900.00
1945,	450.00
	<u>\$1,350.00</u>

Payments to treasurer:

July 2 to December 31, 1944,	\$900.00	
1945,	450.00	
		\$1,350.00

Charges January 1 to July 29, 1946,

\$900.00

Payments to treasurer January 1
to July 29, 1946,

\$900.00

SEALER OF WEIGHTS AND MEASURES

Cash balance July 23, 1944,	\$2.15	
Receipts:		
July 23 to December 31, 1944,	\$49.60	
1945,	53.43	
		103.03
		\$105.18

Payments to treasurer:

July 23 to December 31, 1944,	\$51.75	
1945,	53.43	
		\$105.18

Receipts January 1 to July 29, 1946,

\$3.10

Cash balance July 29, 1946,

\$3.10

Cash balance July 30, 1946,

\$3.10

Receipts July 30 to August 14, 1946,

1.50

\$4.60

Payments to treasurer July 30 to
August 14, 1946,

\$4.60

WHARFINGER

Receipts:

July 2 to December 31, 1944,	\$958.93	
1945,	2,323.01	
		\$3,281.94

Payments to treasurer:

July 2 to December 31, 1944,	\$946.93	
1945,	2,301.87	
		\$3,248.80
Cash balance December 31, 1945,	33.14	
		\$3,281.94

Cash balance January 1, 1946,

\$33.14

Receipts January 1 to July 29, 1946,

1,266.66

\$1,299.80

Payments to treasurer January 1 to
July 29, 1946,

\$1,146.50

Cash balance July 29, 1946,

153.30

\$1,299.80

Cash balance July 30, 1946,

\$153.30

Receipts July 30 to August 12, 1946,

69.18

\$222.48

Payments to treasurer July 30 to
August 12, 1946,

\$178.30

Cash on hand August 12, 1946, verified,

44.18

\$222.48

PIER RENTALS

Receipts:

July 2 to December 31, 1944,	\$2,100.00	
1945	4,100.00	
		\$6,200.00

Payments to treasurer:

July 2 to December 31, 1944,	\$2,100.00	
1945	4,100.00	
		\$6,200.00

Receipts January 1 to July 29, 1946,

\$2,550.00

Payments to treasurer January 1 to
July 29, 1946,

\$2,550.00

POLICE DEPARTMENT

Revolver Permits

Cash balance July 2, 1944,	\$3.50	
Permits issued:		
July 2 to December 31, 1944,	\$3.00	
1945,	7.00	
		10.00
		\$13.50
Payments to treasurer:		
July 2 to December 31, 1944,	\$6.50	
1945,	7.00	
		\$13.50

Permits issued January 1 to	
July 29, 1946,	\$8.50
Cash balance July 29, 1946,	
paid treasurer August 14, 1946,	\$8.50

FIRE DEPARTMENT

Cash balance July 2, 1944,	\$19.50	
Receipts:		
July 2 to December 31, 1944,	\$204.00	
1945,	373.00	
	577.00	
		\$596.50
Payments to treasurer:		
July 2 to December 31, 1944,	\$223.50	
1945,	373.00	
		\$596.50
Receipts January 1 to July 29, 1946,		\$229.50
Payments to treasurer January 1 to		
July 29, 1946,	\$215.50	
Cash balance July 29, 1946:		
August 14, 1946, verified,	14.00	
		\$229.50

HEALTH DEPARTMENT

Accounts Receivable

Outstanding July 2, 1944,	\$357.14	
Payments to treasurer July 2		
to December 31, 1944,	\$357.14	
Commitment 1945,	\$261.45	
Payments to treasurer 1945,	\$261.43	
Commitment January 1 to July 29, 1946,	\$115.00	
Outstanding July 29, 1946, per list,	\$115.00	

HEALTH DEPARTMENT

Licenses

Licenses issued:		
July 2 to December 31, 1944:		
Milk,	\$2.00	
Sanitary,	30.00	
		\$32.00

1945:		
Camp,	\$7.50	
Milk,	23.50	
Oleomargarine,	6.00	
Pasteurization,	10.00	
Sanitary,	70.00	
	117.00	
		\$149.00
Payments to treasurer:		
July 2 to December 31, 1944,	\$32.00	
1945,	117.00	
		\$149.00

Licenses issued January 1 to

July 29, 1946:		
Camp,	\$8.00	
Milk,	24.50	
Oleomargarine,	6.00	
Pasteurization,	10.00	
Sanitary,	80.00	
		\$128.50
Payments to treasurer January 1		
to July 29, 1946,	\$90.00	
Cash balance July 29, 1946,	38.50	
		\$128.50

Cash balance July 30, 1946,	\$38.50	
License issued July 30 to		
August 14, 1946:		
Milk,	.50	
		\$39.00
Payments to treasurer July 30 to		
August 14, 1946,		\$39.00

NURSING FEES

Receipts:		
July 2 to December 31, 1944,	\$561.00	
1945,	777.25	
		\$1,338.25
Payments to treasurer:		
July 2 to December 31, 1944,	\$561.00	
1945,	777.25	
		\$1,338.25

Receipts January 1 to July 29, 1946,	\$413.75	
Payments to treasurer January 1 to July 29, 1946,	\$413.75	
		<hr/>
Receipts July 30 to August 13, 1946,	\$59.00	
Payments to treasurer July 30 to August 13, 1946,	\$22.00	
Cash on hand August 13, 1946, verified,	37.00	
	\$59.00	<hr/>

PUBLIC WELFARE DEPARTMENT
Temporary Aid—Accounts Receivable

Outstanding July 2, 1944,	\$189.00	
Outstanding December 31, 1945 and July 29, 1946, per list,	\$189.00	
		<hr/>

Aid to Dependent Children—Accounts Receivable

Outstanding July 2, 1944,	\$2,026.22	
Commitments July 2 to December 31, 1944,	2,466.92	
	\$4,493.14	
Payments to treasurer July 2 to December 31, 1944,	\$4,474.90	
Abatements July 2 to December 31, 1944,	18.24	
	\$4,493.14	<hr/>
Commitment 1945,	\$5,218.20	
Payments to treasurer, Abatements,	\$4,071.96 12.00	
Outstanding December 31, 1945,	1,134.24	
	\$5,218.20	<hr/>
Outstanding January 1, 1946,	\$1,134.24	
Commitment January 1 to July 29, 1946,	2,928.97	
	\$4,063.21	
Outstanding July 29, 1946, per list,	\$4,063.21	<hr/>

OLD AGE ASSISTANCE
Accounts Receivable

Outstanding July 2, 1944,	\$2,306.22	
Commitment July 2 to December 31, 1944,	25,648.91	
	\$27,955.13	

Payments to treasurer July 2 to December 31, 1944,	\$21,314.66	
Outstanding December 31, 1944,	6,640.47	
	\$27,955.13	<hr/>
Outstanding January 1, 1945,	\$6,640.47	
Commitments,	27,569.79	
	\$34,210.26	
Payments to treasurer, Abatements,	\$31,753.85 87.72	
Outstanding December 31, 1945,	2,368.69	
	\$34,210.26	<hr/>
Outstanding January 1, 1946,	\$2,368.69	
Commitments January 1 to July 29, 1946,	7,482.65	
Overpayments adjusted,	5.09	
	\$9,856.43	

Payments to treasurer January 1 to July 29, 1946,	\$7,088.77	
Abatements January 1 to July 29, 1946,	31.58	
Outstanding July 29, 1946, per list,	2,736.08	
	\$9,856.43	<hr/>

SOLDIERS' BENEFITS
Accounts Receivable

Outstanding July 2, 1944,	\$1,089.00	
Payments to treasurer July 2 to December 31, 1944,	\$1,071.00	
Abatements July 2 to December 31, 1944,	18.00	
	\$1,089.00	<hr/>
Commitment not previously recorded January 1 to July 29, 1946,	\$361.00	
Outstanding July 29, 1946, per list,	\$361.00	<hr/>

SCHOOL DEPARTMENT
Accounts Receivable

Commitment July 2 to December 31, 1944,	\$352.12	
Payments to treasurer July 2 to December 31, 1944,	\$352.12	
	\$1,059.20	
Commitment 1945,	\$1,059.20	
Payments to treasurer 1945,	\$1,059.20	<hr/>

Commitment January 1 to	
July 29, 1946,	\$844.17
Outstanding July 29, 1946, per list,	\$844.17

Miscellaneous Receipts

Collections:	
July 2 to December 31, 1944,	\$718.00
1945,	1,667.30
	\$2,385.30
Payments to treasurer:	
July 2 to December 31, 1944,	\$718.00
1945,	1,667.30
	\$2,385.30
Collection January 1 to July 29, 1946,	\$1,035.00
Payments to treasurer January 1 to	
July 29, 1946,	\$1,035.00

PUBLIC LIBRARY

Cash balance July 26, 1944,	\$11.27
Receipts:	
July 26 to December 31, 1944,	\$86.50
1945,	189.38
	275.88
	\$287.15
Payments to treasurer:	
July 26 to December 31, 1944,	\$96.09
1945,	188.56
	\$284.65
Cash balance December 31, 1945,	2.50
	\$287.15
Cash balance January 1, 1946,	\$2.50
Receipts January 1 to July 29, 1946,	122.85
	\$125.35
Payments to treasurer January 1 to	
July 29, 1946,	\$102.23
Cash balance July 29, 1946,	23.12
	\$125.35
Cash balance July 30, 1946,	\$23.12
Receipts July 30 to August 14, 1946,	11.73
	\$34.85

Payments to treasurer July 30 to	
August 14, 1946,	\$25.00
Cash balance August 14, 1946,	9.85
	\$34.85

WATER DEPARTMENT
Accounts Receivable

Outstanding July 2, 1944,	\$10,069.33
Commitments:	
July 2 to December 31, 1944,	\$314.00
1945,	18,416.00
	18,730.00
	\$28,799.33
Payments to treasurer:	
July 2 to December 31, 1944,	\$7,440.00
1945,	18,521.50
	\$25,961.50
Abatements:	
July 2 to December 31, 1944,	\$964.00
1945,	629.00
	1,593.00
Outstanding December 31, 1945,	1,244.83
	\$28,799.33
Outstanding January 1, 1946,	\$1,244.83
Commitments January 1 to July 29, 1946,	45,773.80
Audit adjustments:	
Commitments not previously reported,	318.50
Abatement cancelled,	8.00
Abatements reported in excess,	4.00
Overpayment to be refunded,	12.00
	\$47,361.13
Payments to treasurer January 1 to	
July 29, 1946,	\$21,535.80
Audit adjustment—	
Commitment reported in excess,	191.00
Unlocated difference July 29, 1946,	5.00
Outstanding July 29, 1946, per list,	21,156.13
Cash balance July 29, 1946,	4,473.20
	\$47,361.13

SALE OF CEMETERY LOTS AND GRAVES

Receipts:			
July 2 to December 31, 1944,	\$25.00		
1945,	120.00		
			\$145.00
Payments to treasurer:			
July 2 to December 31, 1944,	\$25.00		
1945,	120.00		
			\$145.00
Receipts January 1 to July 29, 1946,			\$100.00
Payments to treasurer January 1 to			
July 29, 1946,			\$100.00

BENJAMIN SMALL LIBRARY FUND

	Savings	Deposits	Total
On hand July 2, 1944,	\$5,412.20		\$5,412.20
On hand at end of year 1944,	\$5,352.39		\$5,352.39
On hand at end of year 1945,	\$5,359.46		\$5,359.46
On hand July 29, 1946,	\$5,467.85		\$5,467.85
Receipts			
July 2 to December 31, 1944			
Withdrawn from savings		Transferred to town,	\$113.92
deposits,	\$59.81		
Income,	54.11		
			\$113.92
			\$113.92
1945			
Income,	\$107.95	Added to savings deposits,	\$7.07
		Transferred to town,	100.88
			\$107.95
			\$107.95
January 1 to July 29, 1946			
Income,	\$108.39	Added to savings deposits,	\$108.39

CEMETERY PERPETUAL CARE FUNDS

	Savings	Securities	Total
	Deposits	Par Value	
On hand July 2, 1944,	\$47,558.14	\$39,000.00	\$86,558.14
On hand at end of year 1944,	\$50,529.16	\$37,000.00	\$87,529.16

On hand at end of year 1945,	\$52,845.97	\$37,000.00	\$89,845.97
On hand July 29, 1946,	\$55,876.70	\$37,000.00	\$92,876.70

Receipts

Payments

July 2 to December 31, 1944			
Securities matured,	\$4,000.00	Securities purchased,	\$2,000.00
Withdrawn from savings		Added to savings deposits,	3,482.10
deposits,	511.08	Transferred to town,	1,083.00
Redeposited from town,	137.95		
Income,	1,016.07		
Bequests,	900.00		
	\$6,565.10		\$6,565.10

1945

Withdrawn from savings		Added to savings	
deposits,	\$498.60	deposits,	\$2,815.41
Transferred from Town,	96.50	Transferred to town,	1,498.60
Income,	1,970.63		
Bequests,	1,748.28		
	\$4,314.01		\$4,314.01

January 1 to July 29, 1946

Income,	\$1,550.73	Added to savings	
Bequests,	2,000.00	deposits,	\$3,030.73
		Transferred to town,	520.00
	\$3,550.73		\$3,550.73

POST-WAR REHABILITATION FUND

	Cash	Securities	Total
		Par Value	
On hand July 2, 1944,		\$10,000.00	\$10,000.00
On hand at end of year 1944,	\$125.00	\$10,000.00	\$10,125.00
On hand at end of year 1945,	\$375.00	\$20,000.00	\$20,375.00
On hand July 29, 1946,	\$750.00	\$40,000.00	\$40,750.00

Receipts

Payments

July 2 to December 31, 1944			
Income,	\$125.00	Cash in general treasury	
		December 31, 1944,	\$125.00
	\$125.00		\$125.00

		1945		
Income,	\$250.00	Cash in general treasury		
Cash in general treasury		December 31, 1945,	\$375.00	
January 1, 1945,	125.00			
	<u> </u>		<u> </u>	
	\$375.00		\$375.00	
		January 1 to July 29, 1946		
Income,	\$375.00	Cash in general treasury		
Cash in general treasury		July 29, 1946,	\$750.00	
January 1, 1946,	375.00			
	<u> </u>		<u> </u>	
	\$750.00		\$750.00	

TOWN OF PROVINCETOWN
Balance Sheet—July 29, 1946

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash in Bank and Office,		Temporary Loans:	
Accounts Receivable:		In Anticipation of Revenue 1946,	\$40,000.00
Taxes:		Benjamin Small Library Fund Income,	4.93
Poll:		Cemetery Perpetual Care Funds Income,	520.00
Levy of 1942,	\$ 2.00	Post-War Rehabilitation Fund—	
Levy of 1944,	10.00	Income for Investment,	750.00
Levy of 1945,	44.00	Unpaid Warrant,	974.95
Levy of 1946,	1,272.00	Withholding Taxes,	131.10
Personal:		Dog Licenses—County,	53.40
Levy of 1944,	100.32	Cemetery Sale of Lots and Graves Fund,	3,636.85
Levy of 1945,	405.60	Sale of Real Estate Fund,	500.00
Levy of 1946,	12,290.04	Federal Grants:	
Real Estate:		Aid to Dependent Children:	
Levy of 1943,	.95	Administration,	\$ 51.71
Levy of 1944,	1,724.09	Aid,	83.89
Levy of 1945,	16,477.16	Old Age Assistance:	
Levy of 1946,	172,191.89	Administration,	167.18
		Assistance,	2,954.24
Motor Vehicle Excise Taxes:		Revenue 1946,	3,257.02
Levy of 1945,	\$ 2.00	Appropriation Balances	.37
Levy of 1946,	56.90	State Assessments 1946,	167,564.02
		County Tax 1946,	1,643.09
Vessel Excise Taxes:		Reserve Fund—Overlay Surplus,	22,716.34
Levy of 1944,	\$ 10.00	Overlay Reserved for Abatement of Taxes:	2,756.06
Levy of 1945,	116.66	Levy of 1943,	\$.95
Levy of 1946,	919.87	Levy of 1944,	1,834.41
		Levy of 1945,	3,049.09
Tax Titles,		Levy of 1946,	8,223.46
Departmental:			
Health,	\$ 115.00		13,107.91

Temporary Aid,	189.00	Revenue Reserved Until Collected:	
Aid to Dependent Children,	4,063.21	Motor Vehicle Excise Tax,	\$ 58.90
Old Age Assistance,	2,736.08	Vessel Excise Tax,	1,046.53
Soldiers' Benefits,	361.00	Tax Title,	5,133.44
School,	844.17	Departmental,	8,308.46
Water,	8,308.46	Water,	25,622.33
State and County Aid to Highways,	25,622.33	Aid to Highways,	9,268.42
Estimated Receipts to be Collected,	9,268.42	Surplus Revenue,	49,438.08
Overlay Deficit:	61,059.18		35,839.77
Levy of 1942,	2.00		
			<u>\$342,893.89</u>

DEBT ACCOUNTS

Net Funded or Fixed Debt,

Water Loan,

\$6,000.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:
Cash and Securities,Benjamin Small Library Fund,
Cemetery Perpetual Care Funds,
Post-War Rehabilitation Fund,

\$138,344.55	\$ 5,467.85
	92,876.70
	40,000.00
<u>\$138,344.55</u>	<u>\$138,344.55</u>

Town Clerk's Report

MARRIAGES REGISTERED IN 1946

January

- Antone P. Ferreira of Provincetown, and Bertella M. Hersey of Boston, Mass. Married in Provincetown.
- Anthony F. Rego of Provincetown, and Julia M. Cardarelli of Quincy, Mass. Married in Quincy.

February

- Homer E. Sanderson of Beulaville, N. C., and Frances E. Fields of Provincetown, Mass. Married in Provincetown.
- Antone Costa and Judith M. Lambert, both of Provincetown.
- Frank H. Gardner of Newton, Mass., and Eloise C. Woodward of Truro, Mass. Married in Provincetown.
- John W. Atkins of North Quincy, Mass., and Frances A. Smith of Provincetown. Married in Quincy.
- Horace G. Baldwin of Newport News, Va., and Donald L. Brown of Provincetown. Married in Provincetown.
- Beaty V. Davis of Abbeville, Ala., and Helen M. Silva of Provincetown. Married in Provincetown.
- Franklin J. Adams and Mary E. R. LeBlanc, both of Provincetown.

March

- Ernest Perry and Betty L. Spencer, both of Provincetown. Married in Somerville.
- Norbert N. Macara of Provincetown, and Juanita R. Michaud of Eagle Lake, Maine. Married in Provincetown.
- Ernest Souza of Provincetown, and Margaret E. Laine of New Orleans, La. Married in Provincetown.
- Robert A. Higgins of Provincetown, and Delores M. Gallagher of New York, N. Y. Married in Provincetown.
- Norman L. Richards and Louise L. Ford, both of Provincetown.
- Francis Lema of Provincetown, and Virginia Wood of Saxonville, Mass. Married in Framingham, Mass.

April

- Raul Matta and Charlotte S. Bennett, both of Provincetown.
- Manuel Viegas and Amelia C. Diogo, both of Provincetown.
- Walter H. Newhouse of Batavia, N. Y., and Beatrice M. Segura of Provincetown. Married in Provincetown.
- Anthony J. Modafferi of Manhattan, N. Y., and Virginia G. Phillips of Provincetown. Married in Provincetown.
- Franklin J. Oliver and Hilda V. Souza, both of Provincetown.

May

- Arthur A. Avila of Provincetown, and Theresa M. Terrio, of Waltham, Mass. Married in Provincetown.
- Robert L. Wood of Provincetown, and Bertha L. Tardif of Limestone, Maine. Married in New Bedford.
- Insley J. Caton, Jr., and Leona L. Joseph, both of Provincetown.
- George D. Adams and Victoria F. Silva, both of Provincetown.
- Anthony V. Perry of Provincetown, and Margaret L. Ladd of Rahway, N. J. Married in Wellfleet.

June

- Russell G. Howard of Washington, Maine, and Deborah Freeman of Strafford, New Hampshire. Married in Provincetown.
- Franklin H. Jensen of New London, Conn., and Germania M. Lopes of Provincetown. Married in Provincetown.

9. Churchill T. Smith and Ethele M. Bickers, both of Provincetown.
 9. John A. Ford and Dorothy I. VanDalfsen, both of Provincetown. Married in Wellfleet.
 16. Marvin S. Cohen of Miami, Fla., and Vivian J. Malaquias of Provincetown. Married in Provincetown.

July

12. Raymond A. Brown and Constance B. Brown, both of Provincetown.
 19. Oscar H. Gieberich of Provincetown, and Harriet A. Miller of Cambridge, Mass. Married in Provincetown.
 27. Donald A. Frechette of Lowell, Mass., and Mary J. Andrews of Provincetown. Married in Provincetown.

August

3. Henry P. Bachelet of Mt. Vernon, N. Y., and Joscelyne Will of New York, N. Y. Married in Provincetown.
 21. Benjamin Wolf of New York, N. Y., and Ruth White of Brooklyn, N. Y. Married in Provincetown.
 26. Truman G. Fowler of Old Town, Maine, and Florence L. Santos of Provincetown. Married in Springfield, Mass.
 30. Alfred Joseph, Jr., and Barbara P. Lee, both of Provincetown.
 31. Robert F. Linskey of Provincetown, and Ruth J. Berrio of Wellfleet. Married in Wellfleet.

September

1. Arthur M. French of Provincetown, and Virginia M. Gronblom of Brewster. Married in Newburyport.
 7. Harold W. Paige of Provincetown, and Anna DiVenuti of Everett. Married in Everett.
 7. Theodore L. LaFalce of Providence, R. I., and Dorothy M. King of Provincetown. Married in Provincetown.
 8. Robert D. Peirce of Boston, Mass., and Drusilla Harding of Andover. Married in Provincetown.
 11. Roy C. Mitchell, Jr., and Rutha B. Snowden, both of New York, N. Y. Married in Provincetown.

October

3. Charles J. Roderick and Mary E. King, both of Provincetown.
 10. Raphael A. Merrill of Provincetown, and M. Annette Stanton of Ware, Mass. Married in Ware, Mass.
 12. Ralph E. Andrews and Jeanne W. Lynch, both of Provincetown.
 12. Francis M. Tompkins and Frances C. Wilson, both of Provincetown. Married in New Bedford.
 19. James Souza of Provincetown, and Barbara A. Messer of East Pepperell, Mass. Married in East Pepperell, Mass.
 22. Albert M. Silva of Provincetown, and Grace C. Murphy of Long Island City, N. Y. Married in South Yarmouth.
 23. John M. Silva and Mildred A. Segura, both of Provincetown.
 30. Michael M. Bollas and Mary Ann Tarvis, both of Provincetown.

November

4. Robert Creech of Porter, Okla., and Carol Virginia Alves of Provincetown. Married in Provincetown.
 14. Francis S. Henrique and Faith Marie Perry, both of Provincetown.
 21. Richard A. Tarvers and Edwina M. Crawley, both of Provincetown. Married in Wellfleet.
 30. John D. Fields, Jr., and Alberta F. DeSilva, both of Provincetown.

December

1. Frank S. Alves of Provincetown, and Barbara H. Lippard of Westboro. Married in Southborough.
 16. George R. Jennings of Provincetown, and Alice D. Curran of Wellfleet. Married in Wellfleet.
 27. Joseph E. Andrews and Virginia H. West, both of Provincetown.

BIRTHS REGISTERED IN 1946

		January	Parents
Date	Name		
2.	Audrey Linda Ventura	Loring A. and Gwendolyn A., nee Edwards	
3.	Manuel Philip Merrill	Raphael W. and Mary L., nee Jason	
5.	Bonnie Jean Gibbs	Franklyn L. and Florence L., nee Gaspie	
9.	Thomas Walter Turner	Thomas A. and Isaura B., nee Sylvester	
13.	Manuel Socrates Sethares	Socrates M. and Virginia C., nee Henrique	
24.	aSusan Marie Soultis	Harold C. and Mary A., nee Viegas	
27.	Ernest Arthur Pagnano	Ernest M. and Margaret I., nee Ventura	
		February	
2.	bFrank Edwin Days	Francis E. and Caroline C., nee Staski	
3.	aMary Josephine Avellar	Justin F. and Mary J., nee McGrath	
5.	Richard David Salvador	Ferdinand and Philomena, nee Cordeiro	
7.	dCharlotte Louisa Nelson	Clifton and Katherine, nee Talbot	
19.	cBarbara L. Conner	Howard W. and Vanessa, nee McFarlane	
24.	cPaul C. Mendes	John D. and Leona, nee Corea	
28.	David Samuel Ramsey, Jr.	David S. and Mary E., nee Ayila	
28.	aCharles Tylden Westcott	Charles and Carol, nee Whorf	
		March	
1.	cCarol A. Souza	Emmanuel J. and Rosa C., nee Deriggs	
13.	bBernadette Ann Perry	William F. and Dorothy E., nee Motta	
15.	cClaudia J. Martin	Manuel R. and Anna T., nee Tarvis	
18.	Sharon Ann Lema	Jesse and Edith, nee Joseph	
30.	aCarr Javert Tasha	Herman J. and Rose, nee Savage	
		April	
3.	Vernon LeRoy Santos	Edmund F. and Bertha H., nee Snow	
27.	Janice May Johnson	Stanley K. and Flora M., nee Cameron	
		May	
2.	b Batt	Stanley and Leona W., nee Leonard	
4.	Stephen Ketchel Johnson	Kenneth W., and Corrine R., nee Silva	
5.	cJames M. Daugherty	James F. and Louine, nee Janoplous	
9.	Donna Lee Packet	Philip S. and Mary, nee Sants	
10.	aChristine Simmons	Kenneth and Dorothy, nee Tarvers	
20.	cRussell A. Sanderson	Homer E. and Frances E., nee Fields	
28.	bThomas Manuel Peters	Sherman J. and Rita E., nee Gray	
29.	bAnita Louise Coleman	Robert S. and Kathleen M., nee Segura	
		June	
17.	eMargaret Ellen Lovell	Kenneth S. and Mary E., nee Disken	
22.	Kathleen Anna Souza	Joseph G. and Christine A., nee Fortier	
28.	Richard James Ramos	Gabriel D. and Amelia, nee Francis	

Date	Name	July	Parents
28.	Frances Verna Days	July	J. Howard and Verna, nee Newcomb
31.	gKatherine Stacia Reis		Augustus and Alice L., nee Metrick
August			
3.	b Karadimos		Constantine J. and Lucia, nee Fliaoni
13.	dElizabeth Mary Cordeiro		Henry L. and Margaret E., nee Nelson
14.	Dianna Lynn Santos		Joseph B. and Roberta, nee Cole
17.	bDaniel Grey Baldwin		Horace G. and Donald L., nee Brown
23.	David Phillip Peters		Joaquim and Theodora F., nee Rosa
23.	bLani Dickson Chamberlain		William W. and Gail D., nee Patterson
24.	bAlan Gene Moulton		Victor A. and Isabel, nee Santos
September			
2.	bIrene Joseph		Domingo M. and Irene A., nee Godinho
14.	cPeter J. Leonard		John J. and Pauline, nee Captiva
18.	Pamela Francis		Edgar F. Jr., and Celeste, nee Macara
October			
7.	bWyman James Viera		Antone and Mary E., nee Silva
10.	bJoseph Francis Graney		Joseph F. and Mary C., nee Phillips
13.	Melba Jane Patrick		Joseph C. and Lillian E., nee Batt
21.	bPeter Ralph Santos		Manuel P. and Helen E., nee Marshall
30.	bLinda Lee Chadwick		Earl P. and Muriel, nee Merrill
31.	Beverly Elizabeth Thompson		John E. and Elizabeth, nee Motta
November			
11.	bRuthie Claire Patterson		Clinton and Verna G., nee Lucias
20.	Anthony Victor Perry, Jr.		Anthony V. and Margaret, nee Stephens
25.	aSara Elizabeth Hemley		Cecil H. and Kathryn L., nee Withers
28.	Sara Lee Cook		John F. and Nellie I., nee Patrick
30.	cSteven Wayne Zawalik		Raymond D. and Barbara, nee Dutra
December			
1.	bBarbara Ann Souza		Anthony K. and Emeline E., nee Leonard
7.	Linda Jane Codinha		Seraphine P. and Edith, nee Henrique
7.	bClaire Imelda Macara		Robert N. and Juanita R., nee Michaud
12.	bAndrea Mae Perry		Robert A. and Florinda, nee Santos
16.	b Russell		Loring A. and Etta D., nee Souza
30.	Kenneth Francis Segura		Francis L. and Mary J., nee Brazil
a	Born in Boston	e	Born in Chelsea
b	Born in Barnstable	f	Born in New Bedford
c	Born in Fall River	g	Born in Portsmouth, N. H.
d	Born in Warham		

DEATHS REGISTERED IN 1946

		January			
Date	Name	Y.	M.	D.	Cause of Death
1.	Wesley W. Wood	38	2	17	Glioma of Cerebrum
4.	aHarry W. Campbell	73	7	5	Cerebral hemorrhage
9.	Emma J. Brady	71	5	30	Cerebral hemorrhage
11.	Alexander Kemp	91	11	9	Chronic Nephritis
16.	Georgianna Botello	63	3	10	Cirrhosis of the liver
25.	Frances R. Woods	85	3	21	Hypertensive heart disease
February					
6.	aEdward Rowe	3	4	0	Broncho pneumonia
16.	Joseph S. Mello	58	4	8	Carcinoma of throat
16.	Fred A. Williams	67	2	22	Chronic myocarditis
18.	Manuel Jason	79	2	0	Valvular heart disease
28.	Jesse J. Jason	75	5	25	Influenzal infection
March					
6.	Mary T. Silva	80	2	12	Diabetic coma
12.	Alice G. Ellis	64	4	21	Cardio venal disease
13.	Emma T. Russell	68	3	18	Carcinoma of breast
18.	Mary T. Lopes	85	7	10	Arterio sclerotic heart disease
19.	cFrank Costa	52	4	24	Uraemia
31.	Manuel S. Sethares	0	2	18	Status thyico lymphaticus
April					
1.	Joseph S. Avila	64	0	1	Pernicious Anemia
7.	Anna M. Dolan	72	1	29	Diabetes Mellitus
11.	Frederick L. Richardson	75	6	30	Coronary thrombosis
11.	Anna B. Tarvis	65	2	29	Chronic heart disease
13.	Philomena J. Souza	67	0	0	Cerebral hemorrhage
17.	Agnes Weinrich	58	9	0	Coronary thrombosis
18.	Jennie M. Merrill	69	6	21	Cerebral hemorrhage
24.	eGrace Henderson	52	2	0	Cancer of colon
26.	Mary P. Marshall	65	0	0	Cerebral hemorrhage
May					
2.	bFemale Batt	0	0	0	Stillborn
6.	Emanuel F. Gracie	60	4	7	Carcinoma sternum
8.	Anna C. Viegas	80	8	23	Bronchial pneumonia
13.	Bessie R. Carter	54	0	0	Overdose tablets
26.	cWilliam P. Hannum	36	11	1	Carcinoma of larynx
27.	George F. Miller	84	5	13	Valvular heart disease
June					
3.	cInfant Ferreira	0	0	0	Stillborn
4.	Matilda G. Francis	71	0	0	Carcinoma of stomach
5.	Margaret D. Avellar	70	0	12	Rheumatic heart disease
12.	Joseph M. Avellar	81	9	12	Arterio sclerosis
July					
8.	Alwin E. Worman	64	6	8	Lobar pneumonia
12.	George E. Browne	75	2	6	Embolism
27.	Joseph A. Costa	62	9	15	Cerebral Thrombosis
August					
11.	Jessie C. Grainger	63	0	0	Pulmonary thrombosis
15.	Unknown Male	—	—	—	Drowned at sea
30.	cAlice Taylor	68	9	9	Chronic myocarditis

		September			Cause of Death
Date	Name	Y.	M.	D.	
4.	Jessie M. Cuyler	83	1	22	Cerebral hemorrhage
13.	Walter L. Conwell	74	10	22	Diabetes Mellitus
13.	dGeorgianna C. Silva	64	0	0	Cerebral hemorrhage
16.	Joseph J. Bragg	83	5	25	Carcinoma of right lung
20.	Edwin M. Robinsen	67	10	19	Coronary thrombosis
22.	Carolyn P. Jones	84	2	17	Coronary thrombosis

		October			Cause of Death
		Y.	M.	D.	
3.	Rita Lopes	77	1	12	Myocarditis
4.	John V. Medeiros	69	11	0	Pulmonary thrombosis
8.	Frank Cook	48	8	19	Pulmonary thrombosis
20.	John A. Parrone	63	0	10	Chr Angina Pectoris

		November			Cause of Death
		Y.	M.	D.	
1.	Antone Veara	81	10	8	Pneumonia hypostatic
4.	dBartholmew King	81	3	28	Chr Myocarditis
11.	Mary Pine	87	2	22	Pulmonary thrombosis
13.	Gustav P. Aust	15	2	24	Acute Lymphatic Leukemia
20.	Margaret M. Patrick	63	4	22	Natural causes
20.	Colomba E. Musante	75	4	12	Cerebral hemorrhage
20.	dAnthony D. Furtado	51	5	8	Cerebral hemorrhage
26.	Edith C. Young	65	2	27	Pernicious anemia

		December			Cause of Death
		Y.	M.	D.	
2.	fWilliam A. Williams	62	10	24	Aortic aneurism
2.	Sverre A. Jensen	46	5	0	Accidental drowning
16.	Louise M. Paine	72	4	1	Diabetes mellitus
17.	bElsie B. Phillips	56	6	25	Adenocarcinoma
23.	Mary A. Jason	73	8	25	Pulmonary emphysema
25.	Stillborn Male	0	0	0	Strangulation
28.	David W. Souza	41	10	2	Natural causes
30.	gEdna C. Loring	60	8	9	Coronary

a Died in Boston
b Died in Barnstable
c Died in Fall River
d Died in Taunton

e Died in Foxboro
f Died in Miami, Fla.
g Died in Brewster

Report of the Engineers of the Fire Department

To the Honorable Board of Selectmen

Gentlemen:

The Board of Fire Engineers respectfully submit the following report for the year ending December 31st, 1946.

Financial

Salaries to December 31, 1946

Board of		Appropriation	\$3,450.00
Engineers	\$1,175.00		
Steward	600.00		
Firemen	1,522.88		
	<hr/>		
	\$3,297.88		
Bal. to Revenue	152.12		
	<hr/>		
	\$3,450.00		\$3,450.00

Insurance On Fire Trucks

Insurance on		Appropriation	619.90
Trucks	\$ 559.50		
Insurance on			
Trucks	21.48		
	<hr/>		
	\$ 580.98		
Bal. to Revenue	38.92		
	<hr/>		
	\$ 619.90		\$ 619.90

Water Tax

Water Tax	\$3,232.00	Appropriation	\$3,232.00
	<hr/>		
	\$3,232.00		\$3,232.00

New Siren

Freight Bill	\$ 10.00	Appropriation	\$1,800.00
Am. LaFrance			
Foamite Corp.	675.00		
	<hr/>		
	\$ 685.00		
Bal. to 1947	1,115.00		
	<hr/>		
	\$1,800.00		\$1,800.00

New Fire Trucks

F. A. Days & Sons	\$ 1,387.42	Bal. of Appro.	\$14,496.43
Am. LaFrance			
Foamite Corp.	13,000.00		
J. M. McQuire	35.40		
E. J. Rivard	33.23		
	<hr/>		
	\$14,456.05		
Bal. to Revenue	40.38		
	<hr/>		
	\$14,496.43		\$14,496.43

General Expense

Maintenance of Trucks	\$ 313.31		\$2,000.00
Provincetown L. & P. Co.	147.12		
New Eng. Tel & Tel.	178.99		
Forest and Dump Fires	13.00		
Supplies	237.03		
Repairs to Houses	54.20		
Coal and Wood	379.87		
New Hose, First Aid Kits	539.00		

Collection of

Permits	68.10
Advertising	12.00
Watchmen	16.00
Drivers' Licenses	8.00

	<hr/>
	\$1,966.62
Bal. to Revenue	33.38

\$2,000.00

\$2,000.00**Fire Report for 1946**

T. Julian Lewis, Chief Provincetown Fire Department

January 2, 1946

Still alarm at 8 p. m. for fire at Provincetown Library. Librarian thought she smelled smoke but Chief and Firemen responded but not trace of fire could be found.

January 3, 1946

Still alarm for fire at 150 Commercial Street; dwelling occupied by Mrs. Charles Hannum. Hot ashes burned hole in the floor.

January 17, 1946

Still alarm for fire at dump. No damage.

January 19, 1946

Still alarm at 4:30 a. m. for fire aboard fishing boat Victory Second tied to Town Pier. Boat owned by Manuel Macara. Value of boat \$25,000.00; Insurance on boat \$20,000.00. Damage to boat \$3,801.95 and Insurance paid \$3,801.95.

January 20, 1946

Still alarm at 5 o'clock for fire at 3 Conwell Street; occupied by Mrs. Jessie Crocker. No damage.

January 20, 1946

Still alarm at 5:20 p. m. for fire at 644 Commercial

Street; dwelling owned and occupied by Mrs. Arthur Comee. Caused by soot in the chimney. No damage.

February 4, 1946

Alarm given at 11:35 a. m. for fire at 97 Bradford Street; dwelling owned and occupied by Sylvia Musante. Fire caused by oil stove. Value of dwelling \$2,300.00; Insurance on dwelling \$3,000.00; Damage to house and contents \$611.00; Insurance paid \$611.00; Insurance on furnishings \$400.00.

February 24, 1946

Still alarm for fire at 130 Commercial Street; owned and occupied by Roger Rilleau. Caused by chimney. No damage.

March 8, 1946

Fire at 2:30 a. m., 129 Commercial Street; dwelling owned and occupied by Frank Taves. Chief called after fire was out to look it over. Value of dwelling \$2,200.00; Insurance on dwelling \$5,000.00; Value of contents \$3,000.00; Insurance on contents \$3,000.00; No damage to contents. Damage to dwelling \$406.50; Insurance paid \$406.50. Fire caused by Holyoke Heater.

March 13, 1946

No alarm for fire at 4 West Vine Street at 2:30 a. m. Dwelling owned and occupied by Joseph and Margaret Crawley. Value of dwelling \$1,800.00; Insurance \$3,000.00; Value of contents \$1,500.00; Insurance \$1,000.00; Damage to dwelling \$64.00; Insurance paid \$64.00. Damage to contents \$12.00; Insurance paid \$12.00.

March 18, 1946

Alarm at 5:45 p. m. for fire at Tennis Club, Bradford Street. Children had been playing in garage. No damage.

March 21, 1946

Alarm sounded at 12:50 a. m. for fire at 15 Race Road;

dwelling owned by Charles Bennett. Spark from incinerator caught grass afire.

March 24, 1946

Still alarm for fire in woods back of 228 Bradford Street; burned 1/3 of Acre. Caused by boys.

March 24, 1946

Alarm sounded at 2:30 p. m. for fire on Circus Grounds, State Road near Nelson's Farm. Burned an Acre. Caused by smokers.

March 31, 1946

Alarm sounded at 11:15 a. m. for fire at 1 Conway Street; dwelling owned and occupied by Mrs. Wilhemena Enos. Value of dwelling \$1,000.00; Insurance on same \$1,000.00; Damage \$10.00 and Insurance paid \$10.00; Value of Furnishings \$800.00; Insurance on same \$535.00. No damage to contents. Cause of fire unknown. Fire started outside. Might have been from a cigarette.

April 1, 1946

Called twice by Wellfleet Tower watchman for fire in vicinity of Dump. Responded but found they were burning out the dump.

April 7, 1946

Still alarm at 12:45 a. m. for fire aboard boat Helen Mae tied to Town Pier. Owned by Francis Segura. Value of boat \$15,000.00; Insurance on boat \$10,000.00; Damage \$269.00. Insurance paid \$269.00. Caused by short circuit.

April 14, 1946

Still alarm 7:20 a. m. for fire at 76 Commercial Street; dwelling owned and occupied by Hans Hofmann. Value of dwelling \$8,700.00; Insurance on property \$10,000.00; Damage \$150.00; Insurance paid \$150.00. Caused by a defective fireplace.

April 21, 1946

Still alarm for fire at dump. No damage. Called at 9:45 a. m.

April 21, 1946

Still alarm for fire back of dwelling of Herman Tasha. Called at 11:30 a. m. Burned 1/2 acre of brushland. Cost \$6.00. Cause unknown.

April 22, 1946

Still alarm at 4:15 p. m. for fire at dump. No damage.

May 21, 1946

Alarm sounded at 2:35 p. m. for fire at corner of Court and Commercial Streets; store and dwelling owned by James B. Carter. Insurance \$5,000.00. Damage \$200.00. Fire caused by an overheated furnace.

June 8, 1946

Still alarm at 10:30 p. m. during a tempest. Part of tree fell near residence of F. H. Dearborn on Winslow Street. Wires were taken down also and it was feared fire would start but everything was alright.

June 10, 1946

Alarm sounded at 11:30 a. m. for grass fire on beach below Preston Cottages. Caused by cigarette.

June 25, 1946

Still alarm at 3 p. m. for fire near seat on Town Pier.
Still alarm at 6:30 p. m. for fire in same place.

June 25, 1946

Still alarm at 4 o'clock for fire in rear of Studio of the late Charles Hawthorne. It proved to be someone burning rubbish.

June 27, 1946

Still alarm at 3:55 p. m. for fire at head of Town Pier. No damage.

June 28, 1946

Still alarm at 8:50 p. m. for fire on Town Pier. No damage.

June 29, 1946

Still alarm for fire on Town Pier.

Still alarm at 3 p. m. for another fire on wharf. Caused by cigarette. No damage.

July 2, 1946

Alarm sounded at 10:40 p. m. for fire which proved to be in North Truro near High Head road. Cottage owned by Dr. Killian.

July 8, 1946

Still alarm for fire on Town Pier at 2:50 p. m. Caused by cigarette. No damage.

July 10, 1946

Still alarm at 11:15 a. m. for fire on Town Pier Caused by cigarette. No damage.

July 11, 1946

Still alarm at 1:05 p. m. for fire at Foss Cottage, Mayflower Heights. Caused by Holyoke Heater.

July 12, 1946

Still alarm at 9:45 p. m. for fire on Town Pier. Caused by cigarette. No damage.

July 15, 1946

Still alarm at 4 p. m. for fire on Cape Cod Fisheries Company wharf. Caused by cigarette. No damage.

July 17, 1946

Still alarm at 1:30 p. m. for fire on Cape Cod Fisheries Wharf. No damage.

July 17, 1946

Still alarm at 2:20 p. m. for fire on Town Pier. Caused by cigarette. No damage.

July 18, 1946

Alarm sounded at 3:20 p. m. for fire at corner of Bradford and Dyer Streets. Plane owned by Michael Diogo. Loss \$50.00.

July 19, 1946

Still alarm at 4 o'clock for fire on Town Pier. Caused by cigarette. No damage.

July 30, 1946

Alarm sounded at 1:55 p. m. for grass fire back of 6 Standish Ave. No damage.

August 13, 1946

Alarm sounded at 9:50 a. m. for fire at 650 Commercial Street; caused by oil stove. No damage.

August 14, 1946

Alarm sounded at 2:35 p. m. for fire at 34 Pleasant Street; dwelling owned and occupied by John and Margaret Morris. Value of dwelling \$1,400.00; Insurance on dwelling \$2,500.00; Damage \$53.72; Insurance paid \$53.72; Value of contents \$1,500.00; Insurance on contents \$1,000.00; Damage to contents \$56.06; Insurance paid \$56.06. Fire caused by kerosene stove.

September 16, 1946

Alarm sounded at 5:40 p. m. for fire at end of wharf owned by Joseph Macara.

October 10, 1946

Alarm sounded at 7:30 p. m. for fire on Colonial Cold Storage wharf owned by Atlantic Coast Fisheries Company. Cause unknown. No damage.

October 16, 1946

Still alarm at 11:40 a. m. for grass fire at head of Nickerson Street; caused by boys. No damage.

October 19, 1946

Still alarm at 10.45 p. m. for fire at dump.

October 24, 1946

Still alarm at 7:30 a. m. for fire aboard the New Bedford boat Flavia tied to Town Pier. Caused by stove.

November 1, 1946

Alarm sounded at 11:10 a. m. for fire at 4 Race Road. Dwelling owned and occupied by Mrs. Margaret Santos. Value of dwelling \$1,600.00; Insurance on dwelling \$2,200.00; Damage to dwelling \$395.00; Insurance paid \$395.00; Value of contents \$1,200.00; Insurance on contents \$300.00; No damage to contents. Fire caused by kerosene stove.

November 1, 1946

Alarm sounded at 1:15 p. m. for fire at 36 Pearl Street: Mrs. Mary L. Fish. No top on Incinerator and sparks caught grass afire. No damage.

November 5, 1946

Still alarm at 9:30 p. m. for fire at 72 Commercial Street; dwelling owned by John and Adelaide Gregory. Value of building \$1,500.00; Insurance \$2,500.00; Damage \$150.00; Insurance paid \$150.00. Caused by chimney.

November 28, 1946

Alarm sounded at 3:30 p. m. for fire at 37 Commercial Street; dwelling owned by Arthur Anderson and occupied by Helen Bishop. Value of dwelling \$2,150.00; Insurance on dwelling \$4,500.00; Damage \$2,900.00; Insurance paid \$2,900.00; No Insurance on Furnishings and loss was \$1,000.00. Fire caused by Holyoke Heater.

November 28, 1946

Alarm sounded at 10:20 p. m. for fire at 28 Bradford Street; dwelling owned by Lewis J. Jason. Value of dwelling \$1,650.00; Insurance on same \$3,000.00; no

damage to building. Value of contents \$1,500.00; Insurance on contents \$1,000.00; Damage to contents \$75.00 and Insurance paid \$75.00. Fire caused by someone smoking in bed.

November 28, 1946

Department not called for fire at 382 Commercial Street. Dwelling owned and occupied by George King, Jr. Value of dwelling \$2,700.00; Insurance on dwelling \$1,800.00; Damage \$111.00; Insurance paid \$111.00; Value of contents \$1,500.00; no Insurance on same. Fire caused by cigarette.

December 1, 1946

Alarm sounded at 2:10 a. m. for fire at 26 Bradford Street; Dwelling of Manuel Zora. Electric wire broke loose in breeze and caught grass afire in yard. No damage.

December 1, 1946

Alarm sounded at 6:30 a. m. for fire at 54 Bradford Street; Dwelling owned by Frank Enos Brown and occupied by Frank Enos Brown and Maurice Worth. Value of building \$2,000.00; Insurance on building \$2,500.00; Value contents \$1,500.00; Insurance on contents \$1,000.00; Damage to building and contents \$5,000.00; Insurance paid \$3,500.00. Value on Maurice Worth's furnishings \$2,500.00; Insurance on same \$1,500.00; Insurance paid \$405.00. Fire caused by Hol-yoke Heater.

December 1, 1946

Still alarm at 3:30 p. m. for fire at Airport. Called by Race Station. Two apparatus responded to call. Fire out when they arrived.

December 4, 1946

Alarm sounded at 5:30 p. m. for fire at 8 Atlantic Avenue; Dwelling owned and occupied by Genevieve Tasha.

Value of dwelling \$1,400.00; Insurance on dwelling \$2,500.00; Damage \$24.70; Insurance paid \$24.70; Value of furnishings \$1,500.00; Insurance on same \$1,000.00; Damage \$68.50; Insurance paid \$68.50. Fire caused by flooded Florence Oil Burner.

December 8, 1946

Still alarm at 9:30 a. m. 1940 Buick car owned by John Rosenthal afire near Preston's Cottages. Number of car 137841 Mass. Value of car \$765.00; Damage to car \$350.00 and Insurance paid \$350.00. Fire caused by short circuit.

December 26, 1946

Still alarm at 3 p. m. for fire at dump.

Amount of loss by fire during year 1946	\$16,113.43
Amount of Insurance on same	\$89,735.00

Fire Alarm

The Town is divided into five Districts

First: Provincetown Inn to Franklin Street;

Second: Franklin Street to Court Street;

Third: Court Street to Johnson Street;

Fourth: Johnson Street to Howland Street;

Fifth: Howland Street to Town Line.

The Siren blows the District three times and Cold Storages blow four blasts for fire and then the District.

Hose

We have now on hand 10,750 feet of two and a half inch cotton rubber lined hose, also 4,600 feet of one and one-half inch hose which is in good condition and 900 feet of three-quarter inch Booster hose.

Oil Permits

789 Permits @ 50c	\$394.50
16 Permits @ \$1.00	16.00
Total	<hr/> \$410.50

This amount was turned over to Town Treasurer during year 1946. The sum of \$40.00 was also turned over to Town Treasurer from sale of two old Fire Trucks.

Apparatus

With the addition of two new 200 gallon pumpers, one stationed at each end of the Town, your Board of Engineers feel that the town has better protection than at any other time.

Pumpers Nos. 1, 2, 3, are all in excellent condition and will serve the Town for a number of years.

We have one old piece of apparatus, a 1925 Model A Ford Hook and Ladder Truck, which should be replaced at some time in the near future.

One Forest Fire Pump mounted on one of the old Hose Wagons with 3,000 feet of one-inch hose.

Recommendations for 1947

Salaries	\$ 4,000.00
General Expense	2,500.00
Insurance on Trucks	643.30
Water Tax	3,232.00
Total	\$10,375.30

Signed,

T. JULIAN LEWIS, Chief
JOHN J. LEONARD, Asst. Chief
WILLIAM PIERCE
THOMAS LOPES
SIVERT J. BENSON, Clerk

Report of the Police Department

Board of Selectmen
Sirs:

At the completion of my first year as Chief of Police I am pleased to be able to submit to the citizens of Provincetown this following report.

Your police department has been through a period of reorganization. Out of the confusion of a disorganized unit of a year ago some semblance of a workable outfit has been salvaged. We have made social and other gains.

The personnel work an eight hour day with one day off a week, unless conditions require otherwise. Each man also enjoys a two week vacation.

For the first time in the history of the Police Department every man is insured against death or injury incurred in line of duty. The premiums for this insurance was paid this year by the Police Relief Association Fund.

Every man has been equipped with a uniform, an overcoat and a hat. This was also paid for by the Police Relief Association Fund.

Blue Cross and Blue Shield protection has also been added.

The Police Relief Association was reorganized under a set of by-laws drawn by S. Osborn Ball. All money raised or spent by this Association is a matter of public record. Mr. Ball was elected treasurer with the authority to pay bills legally contracted by the majority of the association at a regular meeting.

In November of 1945, the town spent \$1,000.00 for two-way radio equipment and in its first year this equip-

ment was instrumental in saving the fishing fleet of this town from heavy financial loss. In the early part of July we had a freak storm, with winds of gale force accompanied by hail, and which struck suddenly in the early evening. Most of our fleet was berthed at Town Pier and in danger. The Police cruiser was sent to Town Pier and acted as a telephone exchange, summoning captains and crews to take the boats to a place of safety. Because of our two-way radio, our toll charges were cut to a bare minimum in a season that was the busiest the department ever had.

Like all other communities we have our share of juvenile delinquency. Delinquency has been long since recognized as a serious threat to successful control of crime in any community. As a result many cities and towns are inaugurating active campaigns designed to cope with the situation. To people familiar with the juvenile problem it is apparent that the delinquency does not always lie with the juvenile. The responsibility and more often the trouble starts with the parents whose home training and interest in the child are deficient. This breeds delinquency and is in the background in the majority of delinquency cases. There is also a responsibility of the community which cannot be shirked—that of providing adequate and attractive recreational facilities. Provincetown is sorely in need of playgrounds and youth centers. The small effort we have made so far is a start in the right direction but falls far short of what we really need.

You will note among the summary of duties performed, this item, Parking violations, (not prosecuted) 532. With the exception of but 23 of these violations the remainder occurred between June 1, and Labor Day. Under the present conditions it is impossible to handle our summer traffic with any degree of order or regulation. The situation is hurting our summer business. Organized groups

have by persistent effort guaranteed the completion of Route 6 within a very few years. We will then have a modern three lane highway pouring traffic into our town. This town is doing nothing in anticipation of this event. If we continue to do nothing our traffic situation will go from serious to chaotic. I recommend action be taken now with an eye to the future.

I intend to recommend to the Selectmen some method of determining the qualifications of a candidate for appointment to the Provincetown Police Department. The trial and error system that has been in effect for years is a complete failure. It is not fair to the taxpayers who pay their money and expect the best in return. It is not fair to any department to be saddled with men who are incompetent. The time has long since departed when any man could be made a police officer by being handed a badge and a club. Today, a police officer must possess ability far in excess of previous appointees. The ever changing methods of crime detection, handling delinquency, traffic and all other situations peculiar to a police officer's work demand better men with better mental equipment. The time has passed when all a man has to have for qualifications as a police officer are two votes in the Selectmen's office. Modern police work is rapidly approaching the status of a profession. As a semi-profession it requires not only initial or entrance training but also constant study and continued training to keep abreast of the multiple and ever-changing problems which continually arise.

Your Police Department is looking up and ahead. We thank you for your generous support of our Police Relief Association and your cooperation in all matters pertaining to police work.

Arrests	Male	Female	Total
Crimes against the Person			
Assault and Battery	11	0	11
Assault and Battery, intent to kill	1	0	1
Crimes against Property			
Breaking and Entering in night	4	0	4
Larceny, and attempt	4	0	4
Larceny of automobile	2	0	2
Using M. V. without authority	1	0	1
Crimes against Public Order, etc.			
Violation town by-laws	12	1	13
Deserter from Army	1	0	1
Delinquency	6	0	6
Disturbing the peace	9	3	12
Driving M. V. to endanger	2	0	2
Driving under the influence	22	2	24
Drunkenness	127	7	134
Gaming	5	0	5
Illegitimate Child Act, violating	1	0	1
Motor Vehicles Laws, violating	13	0	13
Neglect, non-support	2	0	2
Peddling, unlicensed	1	0	1
Vagrants	1	1	2
Unnatural act	2	0	2
Eavesdropping	1	1	1
Trans. Dynamite with permit	1	0	1
Interfering with Police Officer	2	0	2
	—	—	—
	231	14	245

Summoned:

Crimes against Person			
Assault and Battery	6	0	6
Crimes against Property			
Larceny, and attempt	1	0	1
Malicious mischief	1	0	1
Crimes against Public Order			
Cruelty to animals	2	0	2

Arrests	Male	Female	Total
Driving under the influence	1	0	1
Indecent exposure	1	0	1
Non-support	1	0	1
Violating Liquor laws	2	0	2
Violating motor vehicle laws	9	3	12
	—	—	—
Total	24	3	27

Revenue to Town of Provincetown (fines) \$1,145.00

Complaints received	379
Complaints investigated	379
Accidents reported	22
Accidents investigated	22
Disturbances suppressed	31
Automobile transfers	63
Checks on closed property	451
Street lights reported	27
Fires attended	23
Cases investigated for other departments	113
Parking violations (not prosecuted)	532
Pistol Permits issued	15
Miles covered by Police cruiser	29,640

Respectfully submitted,

WILLIAM N. ROGERS,
Chief of Police.

Report of Board of Health

To The Honorable Board of Selectmen:

Your present Board of Health hereby files its annual report for the fiscal year ending December 31, 1946.

During the administration of this board, it has been our policy to keep within the budget and to conduct ourselves in a quiet, courteous and orderly manner. This board has finished out the fiscal year with a balance of \$1,081.23. We can assure you that there are no unpaid bills that have been incurred in 1946. Our books are open to inspection and examination at any time.

The rubbish and garbage truck is working very satisfactorily and we are collecting both rubbish and garbage twice a week and expect the service to be better than it has ever been before.

Although we realize that this board has much authority at its command, it has refrained from abuse of such authority. However, in general, we find that a courteous and gentlemanly approach results in the speediest and most beneficial correction of health problems and that such an attitude results in prompt cooperation in the majority of cases.

We wish to thank Mr. Charles N. Rogers for his cooperation and fine manner in which he conducted his duties as Agent for the Board of Health. He took care of complaints immediately and with efficiency.

We also wish to thank Mrs. Elsie Witherstine who has served the community as visiting nurse very well as may be seen from her yearly report.

We also wish to thank Mr. Frank S. Perry, Mr. Edmund

F. Santos and Mr. Charles Landry for the fine work they have done on the rubbish and garbage truck.

Very truly yours,

BURT H. PAIGE
HARRY H. LEHSTEN,
JOHN S. SILVA
Board of Health.

REPORT OF HEALTH AGENT

To the Honorable Board of Health
Gentlemen:

I hereby respectfully submit my report as Agent for 1946.

Licenses Issued

Sanitary	2	at \$30.00	total \$60.00
	2	at 10.00	total 20.00
Oleomargarine	12	at .50	total 6.00
Cabin	16	at .50	total 8.00
Milk	51	at .50	total 25.50

Total revenue	\$119.50
---------------	----------

Permits Issued, No Fee

Funeral Directors	1
Burial Permits	54
Sanitary Permits	21
Permits to keep Swine	2

Reportable Disease

Chicken Pox	4
Dog Bite	12
Mumps	7
Measles	112
Syphilis	1
Gonorrhea	2

Comment

The rate of disease of a contagious nature was low this year with the exception of measles. Although this department is aware of the fact that many parents do not call in a physician when their child or children are infected with a commonly called child's disease such as measles, mumps or chicken pox, we are notified by your school nurse, Mrs. Pierce, who has been very cooperative in the matter and the cases are then reported to the proper authorities.

Due to the fact that it has been almost impossible to obtain regulation rubbish containers with covers, this department has been very lenient with persons who did not have them and as a result, rubbish and garbage of all sorts are strewn about the streets by wind and dogs and it was an eye sore and a possible menace to public health. When this department finds that containers with covers are available on the market, rules and regulations pertaining to rubbish and garbage will be strictly enforced and no one will be allowed to put out his or her offal unless it is in regular containers and properly covered.

Through correspondence with other towns on Cape Cod relative to rubbish and garbage collections I find that Provincetown is the only municipality which has a twice weekly collection. I also found that many of the towns on Cape Cod do not have a regular collection service and the citizens of such towns are forced to pay directly from their pockets for licensed sanitary workers to remove their offal.

Complaints were duly investigated and the proper remedy applied. Only two complaints were of an aggravated nature, one of which was as quickly corrected as possible and the other, with which I know you are all acquainted, is waiting a judgement by the Superior Court.

I wish to thank Mr. Ernest Eldredge, Barnstable County health inspector, for his cooperation in inspecting

restaurants etc., this summer and trust that by now, local merchants are aware of his identity. I also wish to express my appreciation to the Board of Health, my fellow workers in the department and the inhabitants of the town for the courteous treatment accorded me in the performance of my duties as agent.

Respectfully submitted,

CHARLES N. ROGERS, Agent,
Provincetown Board of Health

REPORT OF THE PUBLIC HEALTH NURSE

To the Board of Health

Gentlemen:

I wish to submit my report for 1946. Office hours have been held daily except Saturdays and holidays from 1 to 3 P. M. where the citizens have come for treatments and advice.

Well child conferences were held each Wednesday from 1 to 3 P. M. for infants and pre-school children.

Toxoid clinics for diphtheria immunization, were held for children 6 months of age and older. The County Health Physician is in charge of these clinics and they are free and very good service for the citizens of the town.

The state held a Well Child Conference in June at which time I had sixty children attend with their parents. These were very helpful. This year another will be held and we hope to care for a larger number of children.

Chest Clinics were held each month that it was possible for the physician in charge to attend. All recommendations at these clinics are closely followed up.

Whenever possible meetings and lectures have been

attended. Much valuable information is obtained at these.

Metropolitan Life Insurance Policy holders are still receiving free nursing care through the Public Health Nursing program, when the need is recommended by their physician.

I wish to thank the members of the Board of Health, State and County officials and the citizens of Provincetown whose cooperation have helped make the Public Health Nursing Program a success and a pleasure to administer.

Pay Calls	1,102
Free Calls	247
Follow Up (free)	34
Deliveries	19
Hospital Trips	14
Chest Clinics	7—50 patients
Toxoid Clinics	4—41 patients
Well Child Conferences	1—60 patients
Total Home Visits	1,436
Office Calls	222
Nurse's earnings for the year	\$786.75

Respectfully submitted,

ELSIE H. WITHERSTINE, R. N.

Report of Public Library

The Trustees of the Public Library respectfully submit their report for 1946. The reports of the Librarian and of the Treasurer are attached.

For improvements during this year it was necessary to replace the window in the lower hall, to put in a new cess-pool and to paint the Library sign. An oil drum with pumps was put in the back yard and a telephone was installed.

Miss Josephine Johnson resigned as Trustee in May.

In October the Trustees accepted the resignation of Margaret Witherstine, the Assistant Librarian. Miss Witherstine had accepted a position in Whitinsville, Mass., with a much better salary. The Trustees wish to express appreciation for her efficient work and cooperation and to wish her success in her new work.

Miss Josephine Johnson has been appointed Assistant Librarian.

Many visitors and townspeople have donated books to the Library. The Trustees take this opportunity to extend sincere thanks.

"Books are Friends. Come, let us read."

ROBERT ATKINS
JOHN AGNA
DUNCAN BRYANT
ETHEL BALL
ANN DENNIS
WARREN HALLETT
JAMES A. LOPES
CATHERINE B. CADOSE, Secretary

ANNUAL REPORT OF THE TREASURER FOR 1946

Librarian Salary	\$1,152.00	
Assistant Librarian	739.20	
Substitutes	36.00	
Janitress	360.00	
Binding	3.69	
Labor	36.80	
Water Tax	26.40	
Heating	174.05	
Telephone	21.61	
Lights	112.68	
Expense on Heating Equipment	128.33	
Insurance	71.96	
Cesspool	63.00	
Books and Magazines	751.29	
Supplies	88.83	
	<hr/>	
	\$3,765.84	
Appropriation		\$3,800.00
Expenses		3,765.84
		<hr/>
Balance		\$ 34.16

WARREN S. HALLETT,
Treasurer.

REPORT OF THE LIBRARIAN

It has been a busy, interesting year. The circulation was higher than that of 1945, and there was an increased attendance in the Reading Room. Over three hundred persons took out visitor's cards and expressed pleasure in the use of our library; some found books here which they had not been able to find elsewhere.

More books were added than during the previous year: by purchase, 512 and by gift 95, a total of 607.

In September the Cape Cod Library Club held the

annual meeting in Provincetown with headquarters at the Gifford House. The members were greatly pleased by the hospitality extended—delicious food, visits free of charge to the museums, entertaining features on programs furnished by Miss Abbie Putnam and Mr. John Fairbanks, and Inez Hogan's delightful talk about her writing of children's books.

The resignation of Miss Margaret Witherstine, who had served faithfully and well as assistant for over six years, caused deep regret. Although deploring our loss, we rejoiced that she was to be assistant in the beautiful library at Whitinsville, Massachusetts, at a salary over twice that received here. We were fortunate in having Miss Josephine Johnson, who had been our efficient substitute for two years, prepared to fill the vacancy. Miss Johnson, a graduate of the Chandler Secretarial School of Boston, belongs to an old and public-spirited family of the town, she was valedictorian of her class in the high school here, and she has always been admired by her many friends for the keenness of her intellect.

Our library suffered a great loss in the death of the Reverend Alwin E. Worman, an interested and helpful member of the Library Association and the Book Review Group. In his memory the two groups have presented the Albert Schweitzer Jubilee Book.

Respectfully submitted,

PENELOPE V. KERN,
Librarian.

Report of the Sealer of Weights and Measures

To the Honorable Board of Selectmen:

In accordance with General Laws Chapter 98 (sections 34-35) I submit the following report for the year ending December 31, 1946.

Weighing and Measuring Devices

Total number sealed	284
Total number not sealed	7
Total number condemned	1

Trial weighing and measuring of commodities sold or put up for sale

Total number tested	260
Total number correct	255
Total number incorrect (under)	5

Summary of Inspections Made

Peddlers' Licenses	4
Ice Scales	4
Marking of Bread	30
Food Packages	93
Sealing Fees turned in to Town Treasurer	\$43.27
Transient Vendors' Licenses	\$125.00

Expenses for 1947

Salary of Sealer	\$150.00
Expenses of equipment and transportation	100.00
	\$250.00

Respectfully submitted,

ARTHUR B. SILVA,
Sealer.

Report of Board of Selectmen

To the Taxpayers:

During this year of 1946 we have seen many improvements accomplished in Provincetown. During the past year the majority of the Departments have endeavored to keep within their appropriations, while a few have been obliged to incur liabilities in excess of the amount allowed them, have done so only because of the occurrence of unforeseen emergencies. The increased cost of labor and materials have necessarily made operations more expensive. April 10th, Irving S. Rogers resigned as chairman of the Board of Selectmen, but retained his membership. He gave as reason for resignation his nervousness, and failing health. John I. King was appointed chairman by the Board. The chairman has charge of the Town streets, its maintenance and repair. When the new chairman took charge he found the streets of the town in terrible shape, the surface of practically every street was all broken up, and full of large holes. Here was a situation that called for prompt and decisive action, because a Town is liable for heavy damages for injuries to travelers, caused by defects in highways due to their negligence. To make matters worse all but three members of the street department resigned because of low salaries. By increasing the salaries \$20 per month we managed to get a full crew of 6 men. But these men were all green hands with no training or experience in road work. By looking at our streets nobody would believe that this Town had spent nearly \$48,000 in the past 4 years in total on repairing its highways. Something was radically wrong, either wrong methods, or lack of ability or training of the Street Department. Little could be expected from our street gang, the condition of our streets clearly showed that. It was a hopeless mess.

I went to the State Department of Public Works and had an interview with the head of the Highway Division. I laid the whole situation before him and asked his help. Mr. Sellew assured me all the assistance that he could and also gave me some very valuable information and instruction about patching, resurfacing and seal-coating of highways. He gave me books describing all kinds of mixtures and asphalts, used for resurface and sealcoat jobs.

I also got a chance to see some up-to-date work as done by other departments. This was all very instructive and revealing. I discovered the cause for the poor condition of our streets. Our Highway Department had been using slow time and labor wasting methods which other towns had discarded long ago for more efficient and modern methods. It was getting us nowhere. But when I tried to introduce the improved methods I received very little enthusiasm or cooperation from our Street Department.

The repairing of our streets was seriously retarded by this apparent hostility. Of course, the weather worked against us, too. By September 7th with nearly nine months of the year gone and much of the appropriations used up, we found ourselves with only 10 percent of the streets repaired. This left still 90 percent of work to be done with Winter only a couple of months away. The Superintendent of Streets took his two weeks vacation. I made a decision to take a hand myself to see if something could not be done. I ordered the Assistant Superintendent to spend all his time patching holes in streets, to lay-off the Sealcoating. I would tend to that. Had I not made that decision, our streets would be but little better than they were when I took charge.

I contacted the State Department, got their Power-Grader down here and made a triple batch of asphalt mix—about 240 cubic yards of mixture of sand and 4,000

gallons of M.O.3 asphalt oil, to use for patching and resurfacing. This made it possible to do the very best of patching and resurfacing of highways in the shortest time. I ordered 3 tank-trucks of Asphalt R.C.2 blended with M.C.3 and sealcoated by spraying an extra heavy coat of asphalt on street and covering with sand. By hiring the J. Noons trucks, who had previous experience, the work was speedily done. In this manner I managed to seal-coat most of Commercial Street, Bradford, Race Road, Pleasant, Franklin, etc. This was an even coating, much heavier than that done by hand and at a small fraction of the time. Now nearly every street in Provincetown has been given a good thorough resurfacing. In this condition our streets should weather the frosts of Winter and come out in the Spring with a minimum of broken surfaces. If this should happen then the problem of poor streets has been solved and all that will be required will be the annual sealcoating of our streets, with a little patching to keep good surfaces.

Not only can we have safer roads to travel on but the cost of keeping our highways in good repair will be drastically cut. I feel well repaid for my time and trouble if this result is accomplished, and I hope to continue in my efforts to improve our highways. Two years ago we appropriated \$10,000.00 to pay our part for the dredging around the Town Pier. The past two years numerous letters have been sent but with no results. I took a trip to Public Works Department, had a good talk with General R. K. Hale, explained how essential this dredging was to the fishing industry and in a short time the dredge was here and the job well done.

The same thing happened in the case of the dyke out to the Race Run. Letters flew back and forth but with same results, nothing happened. Again I had to go up and explain how much people were suffering from the nuisance of mosquitoes. Well the dyke is repaired. No more mosquitoes, I hope.

Our Chapter 90 Bradford Drain is nearly done. We have another Chapter 90 for 1947. This time a resurface job for Bradford—\$10,000.00—one-half paid by State, one-quarter by County, and one-fourth or \$2,500.00 paid by Provincetown. I wish we could get a larger amount but there are so many towns after this fund that we have to be satisfied with \$10,000.00.

The Selectmen respectfully request the cooperation of all citizens and invite constructive criticism in order that they may better serve the people of this town.

JOHN I. KING.

Report of Board of Public Welfare

A large number of persons each year reach the age of 65 and due to inadequate amount received from survivors' insurance or in a class that are not eligible for survivors' insurance must necessarily turn to Old Age Assistance.

The recipients of Old Age Assistance have many problems that require the constant attention and service of the Social Worker and now that the war has changed conditions in many homes we may look forward to a large increase in Old Age Assistance and Aid to Dependent Children.

The Children-support clause law has to some extent been modified but they still have responsibilities toward the support of their parents.

But, the percentage has been lowered to such an extent that it has increased the Old Age budgets. Due to an increase in the state budget figures our payrolls have been increased to a large amount and in 1947 a great deal more is anticipated. This also refers to Aid to Dependent Children which has been increased during the last year.

Expenditures for Relief

	Old Age Assistance		Aid to Dependent Children	
	1945	1946	1945	1946
Jan.	\$5,363.54	\$6,009.52	\$ 994.78	\$1,925.64
Feb.	5,521.77	6,339.97	976.12	2,127.90
Mar.	5,837.52	6,039.97	1,046.48	1,882.03
April	5,712.78	6,012.23	1,209.85	1,932.23
May	5,926.32	6,748.01	1,203.67	2,048.09
June	5,837.05	6,563.72	1,172.71	1,992.36
July	5,793.22	6,616.78	1,094.00	1,894.87

August	5,707.22	6,558.61	1,156.02	1,987.78
Sept.	5,706.45	6,647.59	1,152.70	2,126.76
Oct.	5,730.40	6,855.48	1,358.67	2,236.98
Nov.	5,691.05	6,913.51	1,556.91	2,396.52
Dec.	5,963.27	7,192.47	1,817.79	2,701.98

\$68,791.49 \$78,495.86 \$14,739.80 \$25,253.14

Old Age Assistance

Active Cases January 1, 1946	130
Cases opened during the year	24
Cases closed during the year	18
Cases aided during the year	154
Active Cases December 31, 1946	136
Average monthly cost per person given aid 1946	\$50.97

Aid to Dependent Children

Active cases January 1, 1946	26 cases	42 children
Cases opened during the year	17 cases	42 children
Cases closed during the year	12 cases	23 children
Cases aided during the year	43 cases	84 children
Active cases December 31, 1946	31 cases	61 children
Average monthly cost per case given aid 1946	\$58.73	

Welfare Outside Poor

Cases Opened January 1, 1946	27
Cases Open during 1946	46
Cases Closed during 1946	41
Cases open December 31, 1946	32
Cases aided during 1946	73

Town Infirmary

	Women	Men	Total
Number of inmates on Jan. 1946	3	4	7
Number admitted during 1946		2	2
Number discharged during 1946	1	1	2
Number inmates on Dec. 31, 1946	2	5	7

JOHN DENNIS
IRVING S. ROGERS

Report of Board of Assessors

To the Taxpayers:

Valuations January 1, 1946

Real Estate	
Buildings	\$3,599,455.00
Land	1,621,130.00
Personal Estate	
Tangible Property	372,415.00
	<u>\$5,593,000.00</u>

Tax Rate per thousand \$33.00

Town Appropriations (Voted since 1945 Tax Rate was fixed)

Total appropriations to be	
(A) Raised by Taxation	\$278,526.53
(B) Taken from available funds (E and D.)	46,960.00

Total	\$325,486.53
Any other amount required to be raised	\$124.45
State: Tax and Assessments	

	1946	1945
	Estimates	Underestimates
State Tax	\$5,300.00	
State Parks and Reservations	187.31	
Cape Cod Mosquito Control (Barnstable County)	1,455.78	
Total	\$6,943.09	\$6,943.09
County: Tax and Assessments		
County Tax	\$22,716.34	\$1,043.11
Total	\$22,716.34	\$1,043.11
		\$23,759.45

Overlay of current year 8,340.91

Gross amount to be raised \$364,654.43

Estimated Receipts and Available Funds

Income Tax	\$19,826.10
Corporation Taxes	10,386.00
Gasoline Tax	4,728.54
Motor Vehicle and Trailer Excise	2,600.00
Licenses	7,000.00
Grants and Gifts	150.00
Special Assessments	400.00
General Government	5,000.00
Protection of Persons and Property	450.00
Health and Sanitation	1,000.00
Charities	4,550.00
Old Age Assistance (other than Federal grants)	20,000.00
Old Age Tax (meals)	2,198.48
Soldiers' Benefits	700.00
Schools	3,000.00
Libraries	100.00
Public Service Enterprises	47,112.50
Interest—taxes	500.00
Vessel Excise	750.00

Total Estimated Receipts \$130,451.62

Amounts voted to be taken from available funds with approval of Mr. Long, Commissioned of Corporations and Taxation

\$46,960.00

Overestimates 43.80

Total available funds \$47,003.80

Total Estimated Receipts and Available Funds

\$177,455.42

Net amount to be raised by taxation on Polls and Property \$187,199.01

Number of Polls—1,315 @ \$2.00

Poll Tax \$2,630.00

Total Val. of Personal 12,289.70

Real Estate Tax 172,279.31

Total Taxes levied on Polls and Property \$187,199.01

Number of Acres of land assessed 432 13/20

Number of Dwellings assessed 1,164

Number of horses assessed 7

Number of cows assessed 19

Number of fowl assessed 50

Number of voters (1,198 Males) (Females 1,304) 2,502

Number of Motor Vehicles registered 763

Population 1940 Census 3,626

December Assessment

Total Value of Assessed Real Estate \$5,400.00

Value of buildings exclusive of land \$2,650.00

Value of land exclusive of buildings \$2,750.00

Value of tangible personal property \$1,885.00

Total value of assessed Estate \$12,685.00

Number of Acres assessed 66 1/4

Tax on Real Estate \$177.20

Tax on Personal Estate \$62.20

Poll Tax—5 Polls @ \$2.00 each \$10.00

Total Tax \$249.40

Exempted Property

Churches and Parsonages \$100,000.00

Schools 153,500.00

Cemeteries 8,000.00

Fire Department 14,300.00

Public Library 10,000.00

Pilgrim Monument Association 80,000.00

Smith House	2,500.00
Town Infirmary	10,000.00
Town Hall	135,000.00
Commonwealth of Massachusetts	80,000.00
U. S. Government Post Office	80,000.00
Historical Museum	7,000.00
Provincetown Art Association	8,500.00
P. H. S. Athletic Association	1,000.00
Town Athletic Field	1,000.00
West End Parking Space	3,000.00
Town Wharf and Parking Space	50,000.00
Street Department	1,000.00
Water Department	1,000.00
Water Tower (Standpipe)	11,000.00
	<hr/>
	\$756,800.00

To the Taxpayers:

Our main efforts have been directed toward a fair and equal assessment for Provincetown so that all owners of property will be equally and impartially assessed.

I made a list of all buildings of the same assessed valuations and by using one of these lists each day it was possible by making comparisons to reduce those over-assessed and raise those underassessed. My original plan to assess adjoining properties the same per square foot struck a snag when I discovered that many of the areas of parcels of land were wrong. So I had to give it up for the time being, because it was necessary to have the right areas.

When property is sold and recorded the Registry of Deeds at Barnstable sends the Town cards, called "Abstract Cards". These cards contain a copy of the deeds of land transferred. I gathered all the abstract cards there was in the Town Hall and set to work correcting the Areas on the Town Tax Records.

Of course this took quite a little time as there are over 6000 cards, but I am very glad to say that the next time that the tax bills go out I hope to have the adjoining properties assessed equally which will remove the cause for very much dissatisfaction with the assessments.

As all the taxpayers already know the tax rate was reduced from \$52.00 for 1945 to \$33.00 for 1946, in spite of the fact that the total appropriation for State, County and Town governments were \$11,000.00 greater than for 1945.

The most important fact of all was that the tax bills on each individual parcel of property were reduced quite a substantial amount.

This was accomplished by the equalization of values, assessing lots which have never been assessed before, and an impartial and uniform increase of all properties a reasonable amount.

We, therefore, report that the Board of Assessors have tried to make fair and equal assessments, and respectfully ask for the support and co-operation of the taxpayers.

Respectfully submitted,

JOHN I. KING, Chairman

IRVING S. ROGERS

JOHN DENNIS

Assessors of Provincetown

Report of Highway Department

To the Honorable Board of Selectmen,
Gentlemen:

I hereby respectfully submit my annual report of the Highway Department for the year ending December 31, 1946.

As you all know our roads were in terrible condition following last winter's storms and last spring's thaw. At time of writing we have mixed a total of 1,053 batches of asphalt, which comprises about $3\frac{1}{2}$ carloads of stone and 3,800 gallons of asphalt. The latter part of May and part of June our work was held up by labor trouble.

On July 24th we finished our Chapter 90 project on Pearl Street. This was a resurfacing job from corner of Bradford to Commercial Street, which took six days to complete.

We patched and sealcoted seven streets that were in real bad shape. These streets were all broken up and they had to be practically new resurface jobs.

The two tide gates have been installed at the East End drains and I find that they are working satisfactory.

We have resurfaced Washington Avenue and upper Winslow Street. There are a few others to be resurfaced and we hope to do this by next spring, weather permitting. A power grader was hired to mix the material for these streets.

This material consisted of 240 yards of sand which was carted from Truro and about 4,500 gallons of MC3 asphalt.

At time of writing we had some sealcoting done by a large Tank Truck. We had 5,500 gallons of asphalt

sprayed on Commercial Street, Bradford Street, upper Pleasant Street, Race Road and part of Franklin Street.

If weather permits we will continue to patch and sealcote. We still have a few side streets to patch and sealcote.

Respectfully submitted,

MANUEL S. ARESTA,
Supt. of Streets.

Recommendations

To the Honorable Board of Selectmen,
Gentlemen:

These are my recommendations for the year 1947. We feel that because of the high cost of living we should have our wages raised. The men and myself agree that these figures I have down here would be a fair living wage.

Superintendent	\$1,980.00
Assistant Superintendent	1,880.00
4 Laborers at \$1,800.00 each	7,200.00
Total	\$11,060.00

On the following pages you will find the cost of some projects for the year 1947.

Budget for Year 1947

Snow Removal	\$ 900.00
Stone	800.00
Asphalt RC2	2,000.00
Electricity	100.00
Street Cleaner	300.00
Salt 5 tons	125.00
Trucks general expense	900.00
Miscellaneous expenses	1,000.00
Total	\$6,125.00

Sidewalks

This is the cost of replacing or fixing the worse sections of sidewalks.

282 feet of curbing complete	\$ 900.00
600 feet of walk renewed	600.00
2 house sidewalks	50.00
	<hr/>
	\$1,550.00

Walk in front of property of Bill Days to corner of Franklin Street, 99 feet long, 4 ft. wide
 Section near Perry's Market, 2 squares and 22 feet curb
 Section near Teddy Newcomb, 1 square and 47 feet curb
 Section near Judge Silva, West End, 73 feet curb
 Section near corner of Pearl Street to George King, 41 feet curb and walk
 Section near L. Allen, 3 squares

Wall on Freeman Street

This includes widening of street, resurfacing and cost of retaining wall. \$2,000.00.

This wall is to be built on land of Mrs. Sants.

Provincetown Inn Drains

This is an estimate of cost of connecting two drains in front of Provincetown Inn running out to beach.

Distance from two drains to beach 218 feet.

Cost of pipe today is 8 inch pipe \$.58 per foot, Dec. 5, 1946.

This project would take:

114 lengths pipe	\$150.00
Plank box on end of pipe	50.00
Labor if any about	300.00
Engineer about	100.00
	<hr/>

Total

\$600.00

Report of Town Pier Commission

To the Honorable Board of Selectmen:

The Town Pier Commission submit their report for year 1946.

The Massachusetts Steamship Lines Inc. are now using building given up by Navy for their ticket office and waiting room. The Navy still holds lease for docking space.

Lights have been placed on main pier and around building at end of Town Pier.

6,000 feet of planking was laid on main pier. 83 spiles were driven, 153 feet of hard pine 12 x 14 outside capping, 15 heavy 6 x 12 stringers, 3,500 feet of new 3 inch planking, 153 of 6 x 8 guard rail, 125 feet of 6 x 8 chocking, 7 ten foot pc. 12 x 14 capping spliced and bolted under buildings of J. A. Rich Corp. and Seafood Packers Inc. Tops of spiles all painted. All this was done on west side of wharf from the drop used by boat to North end of the pier in that section used by the boats landing fish, a distance of 153 feet.

Revenue received from Town Pier in 1946, \$6,901.63.

We recommend the sum of \$10,000.00 for year 1947.

Respectfully submitted,

MANUEL E. SILVA

CHARLES J. DeRIGGS

MANUEL ENOS

Town Pier Commission.

Ambulance Fund

REPORT OF LOWER CAPE AMBULANCE FUND FOR 1946

On hand January 1, 1946	\$ 720.13
Received of Town of Provincetown	
For new ambulance	\$1,750.00
For expenses	1,000.00
Received of Town of Wellfleet	
For new Ambulance	1,000.00
For expenses	600.00
Received of Town of Truro	
For Ambulance	700.00
For expenses	400.00
	5,450.00
Received for services and donations	642.50
Telephone refund	1.88
	\$6,814.51

Expenses

Gasoline and Oil	\$ 526.93
Drivers	1,120.00
Upkeep and repairs	647.25
Equipment	31.70
Laundry	27.06
Meals	148.00
Telephone	4.89
Insurance	102.35
Payment on new ambulance	200.00
	2,807.18
Balance on hand	\$4,007.33

Number of trips	111
Provincetown trips	67—60 %
Truro trips	25—23 %
Wellfleet trips	19—17 %

Respectfully submitted,

L. A. LAW,
Treasurer.

Report Of Cemetery Commissioners

The Cemetery Commissioners wish to submit for your approval the following report for the year ending December 31, 1946.

Labor	\$297.00	Appropriation	\$400.00
Commissioners'			
Salaries	30.00		
E. H. Dyer & Co.	41.55		
Higgins Lumber Co.	7.60		
	<hr/>		
	\$376.15		
Balance to Revenue	23.85		
	<hr/>		
	\$400.00		<hr/>
			\$400.00

We recommend that the sum of \$500.00 be appropriated for improvements on Town Cemeteries for the year 1947,

Respectfully submitted,

RAYMOND H. MARSTON
JOHN C. SNOW
WILLIAM PIERCE

Report of Moth Project

To the Honorable Board of Selectmen

Gentlemen:—

I herewith submit my annual report for the Moth Project for the year ending December 31, 1946.

Labor \$125.00 Appropriation \$125.00

Respectfully submitted,

RAYMOND H. MARSTON

Report of Provincetown Price Control Board

To the Honorable Board of Selectmen
Gentlemen:

We herewith respectfully submit the fifth annual report of the Price Control Board for the year ending December 31, 1946.

Balance of 1945 carried to 1946 \$772.08

Expenditures

Services	\$ 10.75
Telephone Services	58.55
Supplies	53.00

\$122.30

Balance December 31, 1946 \$649.73

All office equipment purchased by this Board from our appropriation has been returned to the Board of Selectmen.

MARION PERRY, Chairman
FRANCIS J. ROWE
CHESTER G. PECK

Report of Water Department

To the Citizens of Provincetown:

The Water Commissioners herewith submit their report for the year ending December 31, 1946.

Amount of Water Pumped For The Year

Month	Number of gallons
January	9,230,285
February	8,269,909
March	9,953,597
April	5,552,586
May	13,287,645
June	15,597,825
July	22,622,125
August	22,825,431
September	17,206,579
October	12,279,155
November	9,430,583
December	9,853,237

Total number of gallons pumped
for year 156,108,957

Largest month: August	22,825,431 gals.
Smallest month: April	5,552,586
Largest week: August 18-24	5,646,947
Largest day: July 13th	843,062
Smallest day: April 15th	116,287

100 % Pumping, nothing allowed for leakage or slippage.

Fuel Consumed from January 1, 1946 to December 31, 1946

Coal	600 Tons
Engine Oil	258 gals. 1 qt.
Cylinder Oil	230 gals. 3 qts.

Expenditures**Pumping Station, North Truro:**

Chief Engineer and Assistants	\$7,513.78	
Coal	2,855.66	
Freight on Coal	1,989.80	
Labor on Coal	68.00	
Machinery, parts, tools, fittings, etc.	1,327.78	
Electricity, lamps, etc.	208.65	
Wells, hauling, driving and labor	1,097.22	
Telephone, Freight and Express	178.05	
Buildings, paint, lumber, labor	185.78	
Oil, Waste and grease	215.86	
Boiler Treatment and Packing	376.05	
Track rent, N. Y., N. H. & H. R. R. Co.	1.00	
Town of Truro—1946 taxes	32.64	
		\$16,050.27

New Supply Station, State Road, Town:

Crushed marble	\$106.71	
Electricity	714.39	
Machinery, parts etc.	257.05	
		\$ 1,078.15

General Expense:

Water Commissioners	\$300.00	
Collector and Clerk	760.00	
Insurance, Workmen's Compensation	195.77	
Telephone, Office	51.06	
Clerical, 1946 Commitment	75.00	
Envelopes, bills, notices and advertisements	403.77	
		\$ 1,785.60

Service:

Superintendent	\$2,146.95	
Assistants	2,564.52	
Telephone, service	54.83	

Truck: Gas, oil, repairs and
insurance

	405.06	
Freight, Express and Postage	53.69	
Valves, Pipe, Fittings, Tools, etc.	2,042.62	
Labor	224.60	
Kerosene	4.51	

_____ \$ 7,496.78

Standpipe:

Painting, outside	\$1,500.00	
		\$ 1,500.00

Appropriation February 1946	\$30,000.00	
*Balance unexpended		\$ 2,089.20

_____ \$30,000.00 \$30,000.00

*\$2,087.50 note and interest of New Supply Plant,
should have been paid from above balance unexpended.

Respectfully,

WARREN A. ALEXANDER, Chairman
STEPHEN J. PERRY
JOHN J. LEONARD, Secretary
Water Commissioners.

CLEANING OF WATER MAINS AND LAYING PIPE TO ALLERTON STREET

Appropriation February 1946	\$15,000.00	
Legal Specifications, Drawings etc.	\$ 48.35	
Pipe, Fittings, Freight and Express	1,197.71	
Labor	2,410.50	
National Water Main Cleaning Company	3,020.64	
<hr/>		
Total for cleaning water mains	\$ 6,677.20	
Transite Pipe, Fittings etc.	\$ 1,247.15	
<hr/>		
Total Expense in 1946	\$ 7,924.35	
Balance unexpended	\$ 7,075.65	
<hr/>		
	\$15,000.00	\$15,000.00

Respectfully,

WARREN A. ALEXANDER, Chairman
STEPHEN J. PERRY
JOHN J. LEONARD, Secretary
Water Commissioners.

JAMES CURRAN
T. J. LEWIS
MARION PERRY
FRANK PRADA
Special Committee.

Report of the Collector of Taxes

To the Citizens of Provincetown:

I herewith submit my report for the year ending
December 31st, 1946.

1945 Poll Tax

Balance December 31, 1945	\$26.00	
Commitment	18.00	
Abatements—Refunds	\$10.00	10.00
Paid Treasurer	10.00	
Balance December 31, 1946	34.00	
<hr/>		
	\$54.00	\$54.00

1945 Personal Tax

Balance December 31, 1945	\$1,638.00	
Commitment	59.80	
Reported as Real Estate by error corrected to Personal	\$1,146.60	
Paid Treasurer	304.20	
Balance December 31, 1946	247.00	
<hr/>		
	\$1,697.80	\$1,697.80

1945 Real Estate Tax

Balance December 31, 1945	\$23,849.63	
December Commitment	36.40	
Corrected to Personal	1,146.60	
Refunds—adjustments	\$ 72.80	104.00
Tax Title credits	106.14	
Paid Treasurer	18,765.80	
Balance December 31, 1946	6,191.89	
<hr/>		
	\$25,136.63	\$25,136.63

1945 Vessel Tax

Balance December 31, 1945		\$116.66
Balance December 31, 1946	\$116.66	
	<hr/>	<hr/>
	\$116.66	\$116.66

1946 Poll Tax

Commitment		\$2,630.00
December Assessment		10.00
Abatements—Refunds	\$ 768.00	40.00
Paid Treasurer	1,542.00	
Balance December 31, 1946	370.00	
	<hr/>	<hr/>
	\$2,680.00	\$2,680.00

1946 Personal Tax

Commitment		\$12,289.70
December Assessment		62.20
Additional to commitment		.34
Abatements—Refunds	\$ 144.56	105.77
Paid Treasurer	11,612.81	
Balance December 31, 1946	700.64	
	<hr/>	<hr/>
	\$12,458.01	\$12,458.01

1946 Real Estate Tax

Commitment		\$172,279.31
Additional to commitment		.03
December Assessment		177.20
Abatements—Refunds	\$ 2,909.79	132.00
Paid Treasurer	144,771.63	
Tax Title credit	776.81	
Balance December 31, 1946	24,130.31	
	<hr/>	<hr/>
	\$172,588.54	\$172,588.54

1946 Vessel Tax

Commitment		\$926.47
Adjustment to Commitment		.06
Abatements	\$ 19.99	
Paid Treasurer	676.56	
Balance December 31, 1946	229.98	
	<hr/>	<hr/>
	\$926.53	\$926.53

1946 Motor Vehicle Excise Tax

Commitments:

1st		\$ 684.46
2nd		1,061.64
3rd		2,421.32
Abatements—Refunds	\$ 159.07	8.72
Paid Treasurer	3,935.58	
Balance December 31, 1946	81.49	
	<hr/>	<hr/>
	\$4,176.14	\$4,176.14

Respectfully,

JOHN A. DUTRA,
Tax Collector.

Treasurer's Report

Jan. 1, 1946, Cash on hand	\$ 87,191.96	Dec. 31, 1946, Payments	\$449,942.65
Receipts	423,841.64	Cash on Hand	69,717.05
Withholding Tax	8,626.10		
	<u>\$519,659.70</u>		<u>\$519,659.70</u>
Poll Taxes 1941			
Cash Abatements	\$6.00	Abated	\$6.00
Poll Taxes 1942			
Cash Abatements	\$10.00	Abated	\$ 8.00
Correction	4.00	Correction	4.00
		Balance	2.00
	<u>\$14.00</u>		<u>\$14.00</u>
Real Estate Taxes 1942			
Abatement Cancelled	\$52.78	Rec'd from Coll.	\$52.78
Poll Taxes 1943			
Cash Abatements	\$6.00	Abated	\$6.00
Correction	2.00	Bal.	2.00
	<u>\$8.00</u>		<u>\$8.00</u>
Real Estate Taxes 1943			
Net Correction	\$50.00	Overpayment	49.05
Abatement Cancelled	52.00	Rec'd from Coll.	52.95
	<u>\$102.00</u>		<u>\$102.00</u>
Poll Taxes 1944			
Jan. 1, 1946, Due the Town	\$10.00	Rec'd from Coll.	\$10.00
Cash Abatements	8.00	Abated	8.00
	<u>\$18.00</u>		<u>\$18.00</u>

Personal Taxes 1944

Jan. 1, 1946, Due the Town	\$376.20	Rec'd from Coll.	\$129.58
Correction	87.78	Correction	334.40
	<u>\$463.98</u>		<u>\$463.98</u>

Real Estate Taxes 1944

Jan. 1, 1946, Due the Town	\$3,423.21	Rec'd from Coll.	\$3,535.70
Correction	337.83	Tax Titles	88.81
Abatement		Correction	163.02
Cancelled	54.34	Bal. Uncollected	27.85
	<u>\$3,815.38</u>		<u>\$3,815.38</u>

Poll Taxes 1945

Jan. 1, 1946, Due the Town	\$26.00	Rec'd from Coll.	\$10.00
Cash Abatement	10.00	Abated	8.00
Correction	18.00	Bal. Uncollected	36.00
	<u>\$54.00</u>		<u>\$54.00</u>

Personal Taxes 1945

Jan. 1, 1946, Due the Town	\$1,638.00	Rec'd from Coll.	\$ 304.20
Correction	59.80	Correction	1,146.60
	<u>\$1,697.80</u>	Bal. Uncollected	247.00
			<u>\$1,697.80</u>

Real Estate Taxes 1945

Jan. 1, 1946, Due the Town	\$23,849.63	Rec'd from Coll.	\$18,765.80
Correction	1,183.00	Abated	72.80
Abatements	104.00	Tax Titles	106.14
	<u>\$25,136.63</u>	Bal. Uncollected	6,191.89
			<u>\$25,136.63</u>

Poll Taxes 1946

Commitment	\$2,640.00	Rec'd from Coll.	\$1,542.00
Cash Abatements	40.00	Abated	768.00
		Bal. Uncollected	370.00
	<hr/>		<hr/>
	\$2,680.00		\$2,680.00

Personal Taxes 1946

Commitment	\$12,289.70	Rec'd from Coll.	
Dec. Commitment	62.20	Abated	\$11,612.81
Abatements		Bal. Uncollected	144.56
Cancelled	105.77		700.64
Correction	.34		
	<hr/>		<hr/>
	\$12,458.01		\$12,458.01

Real Estate Taxes 1946

Commitment	172,279.31	Rec'd from Coll.	
Dec. Commitment	177.20	Abated	\$144,771.63
Correction	.03	Tax Titles	2,909.79
Abatements		Bal. Uncollected	776.81
Cancelled	132.00		24,130.31
	<hr/>		<hr/>
	\$172,588.54		\$172,588.54

Vessel Excise Taxes 1944

Jan. 1, 1946, Due the Town	\$10.00	Rec'd from Coll.	\$10.00
	\$13.33	Correction	3.33
			<hr/>
			\$13.33

Vessel Excise Taxes 1945

Jan. 1, 1946, Due the Town	\$116.66
----------------------------	----------

Vessel Excise Taxes 1946

Commitment	\$926.47	Rec'd from Coll.	\$676.56
Correction	.06	Abated	19.99
		Bal. Uncollected	229.98
	<hr/>		<hr/>
	\$926.53		\$926.53

Vessel Excise Revenue

Rec'd from Coll.	\$686.56	Jan. 1, 1946,	
Abated	19.99	Due Town	\$129.99
Correction	3.33	Commitment	926.47
Outstanding	346.64	Correction	.06
	<hr/>		<hr/>
	\$1,056.52		\$1,056.52

Motor Vehicle Excise Taxes 1944

Correction	\$6.19	Overpayment	\$6.19
------------	--------	-------------	--------

Motor Vehicle Excise Taxes 1945

Jan. 1, 1946, Due Town	\$83.89	Rec'd from Coll.	\$196.45
Commitments	119.76	Abated	12.18
Cash Abatement	4.98		
	<hr/>		<hr/>
	\$208.63		\$208.63

Motor Vehicle Excise Taxes 1946

Commitments	\$4,167.42	Rec'd from Coll.	\$3,935.58
Cash Abatements	8.72	Abated	159.07
		Bal. Uncollected	81.49
	<hr/>		<hr/>
	\$4,176.14		\$4,176.14

Motor Vehicle Excise Revenue

Rec'd from Coll.	\$4,158.66	Jan. 1, 1946,	
Abated	144.62	Due Town	\$ 77.70
Outstanding	81.49	Commitments	4,287.18
		Correction	6.19
		Cash Abatement	13.70
	<hr/>		<hr/>
	\$4,384.77		\$4,384.77

Tax Titles

Jan. 1, 1946, Balance	\$4,857.83	Redeemed Balance	\$ 67.26
Added in 1946	1,265.94		6,056.51
	<hr/>		<hr/>
	\$6,123.77		\$6,123.77

Tax Title Revenue

Credits	\$ 67.26	Jan. 1, 1946,	
Balance	6,056.51	Balance	\$4,857.83
		To Taxes	1,265.94

\$6,123.77	\$6,123.77
------------	------------

Sale of Real Estate Fund

Dec. 31, 1946	\$500.00
---------------	----------

Overlay 1941

To Poll Taxes	\$6.00
---------------	--------

Overlay 1942

To Poll Taxes	\$10.00	Abatement	
Balance	42.78	Cancelled	\$52.78

\$52.78

Overlay 1943

To Overlay		Jan. 1, 1946,	
Surplus	\$645.26	Balance	\$598.21
To Poll Taxes	6.00	Abatement	
Balance	48.95	Cancelled	102.00

\$700.21	\$700.21
----------	----------

Overlay 1944

To Overlay		Jan. 1, 1946,	
Surplus	\$1,915.38	Balance	\$3,823.60
To Taxes 1944	83.24	Correction	3.43
Balance	1,882.75	Abatements	
		Cancelled	54.34

\$3,881.37	\$3,881.37
------------	------------

Overlay 1945

To Taxes 1945	\$ 80.80	Jan. 1, 1946,	
Balance	3,149.09	Balance	\$3,125.89
		Abatements	
		Cancelled	104.00

\$3,229.89	\$3,229.89
------------	------------

Overlay 1946

To Taxes 1946	\$3,822.35	Revenue 1946	\$8,340.91
Balance	4,518.56		

\$8,340.91

Overlay Reserve Surplus

Jan. 1, 1946,	
---------------	--

Bal.	\$ 195.42
------	-----------

Transfer 1946	2,560.64
---------------	----------

\$2,756.06

Water Revenue

Schedule Rates	5,075.73	Jan. 1, 1946,	
Metered Rates	39,169.80	Bal. Due	\$ 1,244.83
Cemeteries	402.00	Commitments	46,096.30
Abatements	709.20	Correction	12.00
Correction	191.00	Cash	
Outstanding	1,937.40	Abatement	132.00

\$47,485.13	\$47,485.13
-------------	-------------

Estimated Receipts

Revenue 1946	\$130,451.62	Receipts	\$161,698.01
Refunds	145.70		
Over Estimates	31,100.69		

\$161,698.01

County Tax 1945

Jan. 1, 1946,		Revenue 1946	\$1,043.11
Deficiency	\$1,043.11		

County Tax 1946

County		Revenue 1946	\$22,716.34
Treasurer	\$24,259.32	Under Estimated	1,542.98

\$24,259.32

State Tax

Payment	\$5,300.00	Revenue 1946	\$5,300.00
---------	------------	--------------	------------

State Parks and Reservations 1945

Revenue 1946	\$43.80	Jan. 1, 1946, Balance	\$43.80
--------------	---------	--------------------------	---------

State Parks and Reservations 1946

Payment	\$299.70	Revenue 1946	\$187.31
		Deficiency	112.39
			<hr/> \$299.70

Cape Cod Mosquito Control

Payment	\$1,957.55	Revenue 1946	\$1,455.78
		Deficiency	501.77
			<hr/> \$1,957.55

Cemetery Sale of Lots

Jan. 1, 1946 Bal.	\$3,536.85
Sale of Lots 1946	200.00
	<hr/> \$3,736.85

Accounts Receivable

Public Welfare	\$189.00	Credits:	
State Aid	260.00	State Aid	\$170.00
Military Aid	50.00	Military Aid	50.00
World War II		General Relief	50.00
Allowance	51.00	Aid Depend.	
General Relief	120.00	Children	6,680.11
Aid Depend.		Old Age Asst.	30,917.58
Children	7,313.07	School Dept.	1,184.75
Old Age Asst.	31,090.76	Public Health	115.00
School Dept.	1,207.70	Abatements	456.47
Public Health	115.00	Bal. Due	772.62
	<hr/> \$40,396.53		<hr/> \$40,396.53

Estimated Receipts**Debit**

1946 Revenue	\$130,597.32	\$161,698.01
--------------	--------------	--------------

Credits**State Treasurer:**

Income Tax	\$29,497.20
Corporation Tax	13,657.10
	<hr/> \$ 43,154.30

Licenses:

Liquor	\$5,800.00
Ice Cream	12.00
Bowling	5.00
Milk	25.00
Olea	6.00
Pasteurizing Milk	10.00
Junk and Second Hand	35.00
Inn and Victuallers	225.00
Gasoline	110.00
Auctioneer	2.00
Cabin	8.00
Lodging	54.00
Shellfish	5.00
Sanitary	90.00
Taxi	40.00
Theatre	104.00
Entertainment	234.00
Pedlars	42.00
Photo	11.00
Auto Dealers	20.00
Weirs	300.00
1% Gross Weir Stock	984.62

8,122.62

Second District Court Fines	1,145.00
County Dog Refund	317.99
Rental Town Hall	1,605.50
Sealer Weights and Measures fees	4.60
Transient Vendors	125.00
Town Clerk Fees	296.10
Treasurer Fees	5.50
Rents at Town Pier	4,200.00

Wharfage	589.63	
Massachusetts Steamship Lines	2,000.00	
Bounty on Seals	55.00	
Highway Fund Chapter 719 Acts 1945	4,728.54	
Water payments at Pier	112.00	
Lease land at Parking Place	50.00	
State Reimbursement, Old Age Assistance	30,843.18	
Old Age Assistance, Cities and Towns	74.40	
State Reimbursement, Aid Dependent Children	6,680.11	
State Meal Tax	2,548.35	
Vessel Excise Revenue	686.35	
Motor Vehicle Revenue	4,132.03	
Water Revenue	44,647.53	
Schools:		
Town of Truro	\$1,179.00	
Vocational	363.53	
State Wards	39.15	
City Wards	782.07	
		2,363.75
Public Library Fees:		239.12
Health:		
Division of Sanatoriums	\$115.00	
Visiting Nurse Fees	786.75	
		901.75
Fire Department:		
Oil Permits	\$409.50	
Sale of Trucks	40.00	
Garage Permits	1.00	
		450.50
Police Department:		
Pistol Permits		12.00
Welfare Department:		
Rents Smith House	176.00	
Board Infirmary	240.00	
General Relief	50.00	
		466.00

Soldiers' Benefits:		
Veterans' Aid		220.00
Interest:		
Taxes	\$903.84	
Tax Titles	17.11	
		920.95
		<u>\$161,698.01</u>

State and County Taxes

1946, Revenue	\$31,816.57	County Tax	\$24,259.32
		State Tax	5,300.00
		Parks and	
		Reservation	299.70
		Cape Cod Mos-	
		quito Control	1,957.55
			<u>\$31,816.57</u>

Revenue

Annual		Tax Levy	\$187,448.41
Meeting	\$278,526.53	Estimated	
State Assess.	6,943.09	Receipts	161,698.01
County Tax	22,716.34	Appro. Balances:	
Overlay 1946	8,340.91	Finance Com.	25.00
Overdrafts	124.45	Moderator	25.00
Co. Tax 1945		Selectmen Dept.	31.39
under-estimate	1,043.11	Town Clerk Dept.	2.54
		Treasurer Dept.	9.09
	317,694.43	Assessors Dept.	6.65
Bal. to Excess	\$43,023.59	Tax Coll. Dept.	6.69
		Auditor	3.97
		Legal Expense	2.45
		Election Expense	8.35
		Town Hall	.07
		Police Dept.	15.28
		Police Car	16.58
		Criminal Prosec.	.39
		Fire Dept.	185.50

Ins. on Fire Trucks	38.92
Comb. Fire Pumper	40.38
General Health	602.49
Garbage and Rubbish	248.48
Visiting Nurse	14.61
Highway Salaries	3.37
Roads and Walks	.03
Welfare Dept. Expense	310.21
Outside Poor	1.72
Infirmery	62.82
A. D. C. Adm.	155.94
Aid Depend. Children	1,033.35
Old Age Asst. Adm.	1,135.50
Old Age Asst.	4,077.79
Soldiers' Benefits	744.00
Maintenance Schools	75.53
Naturalization Classes	85.55
Public Library	34.16
Armistice Day	50.00
Memorial Day	45.25
Reserve Fund	33.97
Foreclosure Tax Titles	50.00
Town Pier	161.43
Airport Expense	.35
Recreation Children	108.76
Water Dept.	2,089.20
Town Cemeteries	23.85
Int. Temp. Loans	49.99

Int. Funded Debt 25.06

\$360,718.02

\$360,718.02

APPROPRIATIONS

Finance Committee

Payments	\$45.00	Jan. 1, 1946,	
Bal. to Rev.	25.00	Bal.	\$20.00
		Appro.	50.00
	\$70.00		\$70.00

Moderator

Annual Meeting	\$20.00	Appro.	\$50.00
Special Meeting	5.00		
	\$25.00		
Bal. to Rev.	25.00		
	\$50.00		

Selectmen's Department

Salaries	\$1,800.00	Appro.	
Stationery and Postage	20.00	Salaries	\$1,800.00
Printing and Advt.	121.31	Expenses	350.00
Transportation	226.99	Reserve Fund	150.00
Telephone	65.21		
Supplies	35.00		
	\$2,268.61		
Bal. to Rev.	31.39		
	\$2,300.00		\$2,300.00

Town Clerk's Department

Salary	\$ 825.00	Appro.	
Clerical	427.50	Salary	\$ 825.00

Printing	8.84	Expense	500.00
Telephone	4.45		
Bond	5.00		
Transportation	9.50		
Stationery and Postage	38.81		
Express	.36		
Asso. Dues	3.00		
	<u>\$1,322.46</u>		
Bal. to Rev.	2.54		

\$1,325.00\$1,325.00**Treasurer's Department**

Salary	\$ 825.00	Appro.	
Checks	24.47	Salary	\$ 825.00
Clerk	90.00	Expense	400.00
Deposit Box	6.00		
Certifying Notes	4.00		
Telephone	45.90		
Bond	166.50		
Transportation	13.25		
Asso. dues	1.00		
	<u>\$1,215.91</u>		
Bal. to Rev.	9.09		

\$1,225.00\$1,225.00**Assessors' Department**

Salaries	\$1,800.00	Appro.	
Clerk	310.00	Salaries	\$1,800.00
Stationery and Postage	15.70	Expenses	400.00
Printing and Advt.	671.72	Reserve Fund	775.00
Transportation	106.93		
Telephone	34.84		

Supplies 29.16

\$2,968.35

Bal. to Rev. 6.65

\$2,975.00\$2,975.00**Tax Collector**

Salary	\$1,100.00	Appro.	
Clerical	100.00	Salary	\$1,100.00
Stationery and Postage	102.36	Expense	716.00
Printing and Advt.	244.71		
Telephone	21.99		
Bond	239.25		
Asso. dues	1.00		

\$1,809.31

Bal. to Rev. 6.69

\$1,816.00\$1,816.00**Auditor's Department**

Salary	\$450.00	Appro.	
Printing	4.00	Salary	\$450.00
Stationery	2.03	Expense	10.00

\$456.03

Bal. to Rev. 3.97

\$460.00\$460.00**Law, Legal Expense**

Expense	\$567.80	Appro.	\$500.00
Advertising	36.75	Free Cash	200.00
Traffic Signs	78.00	Reserve Fund	25.00
Property Damage	40.00		

\$722.55

Bal. to Rev.	2.45	
	<u>\$725.00</u>	<u>\$725.00</u>

Election and Registration

Salaries	\$ 300.00	Appro.	
Election Officers	395.00	Salaries	\$ 300.00
Stenographer	20.00	Expense	700.00
Printing and		Reserve Fund	75.00

Advt.	294.51
Meals	23.08
Census	25.00
Postage	6.00
Supplies	3.06

	<u>\$1,066.65</u>
Bal. to Rev.	8.35

	<u>\$1,075.00</u>	<u>\$1,075.00</u>
--	-------------------	-------------------

Town Hall

Janitors	\$1,550.35	Appro.	\$3,900.00
Labor	410.75	Free Cash	750.00
Telephone	166.45	Reserve Fund	467.35

Fuel	1,259.08
Lights	590.91
Janitor Supplies	144.47
Repairs	470.10
Supplies	475.17
Amplifier	50.00

	<u>\$5,177.28</u>
Bal. to Rev.	.07

	<u>\$5,117.35</u>	<u>\$5,117.35</u>
--	-------------------	-------------------

Town Hall—Bill of 1945

Supplies	\$103.00	Appro.	\$103.00
----------	----------	--------	----------

Police Department

Chief	\$1,980.00	Appro.	
Patrolmen	8,863.55	Salaries	\$10,500.00
Equipment	19.27	Reserve Fund	358.63
Stationery and		Expenses	200.00
Postage	51.15	Free Cash	75.00
Telephone	205.50	Refund	1.67

	<u>\$11,120.07</u>		
Bal. to Rev.	15.28		

	<u>\$11,135.35</u>	<u>\$11,135.35</u>
--	--------------------	--------------------

Maintenance Police Car

Gas, Oil and		Appro.	\$ 600.00
Repairs	\$1,098.23	Free Cash	500.00
Bal. to Rev.	1.77		

	<u>\$1,100.00</u>	<u>\$1,100.00</u>
--	-------------------	-------------------

Police Car Bills of 1945

Supplies	\$95.13	Appro.	\$95.13
----------	---------	--------	---------

Police Car

Payment	\$499.00	Free Cash	\$545.00
Gas and oil	31.19		

	<u>\$530.19</u>		
Bal. to Rev.	14.81		

	<u>\$545.00</u>
--	-----------------

Criminal Prosecution

Payments	\$274.61	Appro.	\$200.00
Bal. to Rev.	.39	Free Cash	75.00

	<u>\$275.00</u>	<u>\$275.00</u>
--	-----------------	-----------------

Fire Department

Engineers	\$1,175.00	Appro.	
Firemen	2,122.88	Salaries	\$3,450.00

Labor	90.10	Expenses	2,000.00
Hose	450.00		
Equipment	268.88		
Supplies	220.08		
Gas and Oil	123.64		
Fuel	378.74		
Lights	147.12		
Repairs	31.20		
Buildings	52.87		
Stationery Etc.	12.00		
Telephones	178.99		
Forest Fires	13.00		

\$5,264.50

Bal. to Rev. 185.50

\$5,450.00

\$5,450.00

Fire Department Water Tax

Prov. Water	Appro.	\$3,232.00
Department		\$3,232.00

Insurance on Fire Trucks

Premium	Appro.	\$619.90
Bal. to Rev.		38.92

\$619.90

Fire Department Siren

Siren	\$ 685.00	Jan. 1, 1946,
Balance	1,115.00	Bal.

\$1,800.00

Combination Fire Pumper and Heating Systems

Apparatus	\$13,000.00	Jan. 1, 1946,
Heating	1,387.42	Bal.
Supplies	68.63	

\$14,456.05

Bal. to Rev. 40.38

\$14,496.43

Sealer of Weights and Measures

Salary	\$150.00	Appro.	
Truck Expense	94.04	Salary	\$150.00
Supplies	5.96	Expense	100.00

\$250.00

\$250.00

Tree Warden

Salary	\$5.00	Appro.	\$5.00
--------	--------	--------	--------

Moth Extermination

Transfer	\$125.00	Jan. 1, 1946,	
Balance	207.51	Bal.	\$332.51

\$332.51

Moth Extermination 1946

Labor	\$125.00	Transfer	\$125.00
-------	----------	----------	----------

Inspector of Wires

Salary	\$10.00	Appro.	\$10.00
--------	---------	--------	---------

Short Wave Police Radio

Radio Parts	\$743.30	Jan. 1, 1946,	
Balance	162.66	Bal.	\$905.96

\$905.96

General Health

Stationery and		Appro.	\$1,900.00
Postage	\$ 12.76	Refunds	25.44

Advertising	5.75
Telephone	192.33
Drugs	12.76
Supplies	46.35
Vital Statistics	20.00
Labor Etc.	1,033.00

\$1,322.95

Bal. to Rev.	602.49		
	<u>\$1,925.44</u>		<u>\$1,925.44</u>
Health Department Members Salaries			
Salaries	\$300.00	Appro.	\$300.00
Health Agent			
Salary	\$1,560.00	Appro.	
		Salary	\$1,560.00
Garbage and Rubbish Disposal			
Salaries	\$4,731.60	Appro.	\$7,100.00
Truck	1,018.96		
Supplies	15.60		
Labor	5.36		
Caretaker Dump	1,080.00		
	<u>\$6,851.52</u>		
Bal. to Rev.	248.43		
	<u>\$7,100.00</u>		
Reseeding Shellfish			
Balance	\$500.00	Jan. 1, 1946,	
		Bal.	\$500.00
Visiting Nurse			
Salary	\$1,700.00	Appro.	\$1,900.00
Supplies	185.39		
	<u>\$1,885.39</u>		
Bal. to Rev.	14.61		
	<u>\$1,900.00</u>		
Inspector Cattle, Slaughtering			
Salary	\$50.00	Appro.	\$50.00
Shellfish Constable			
Salary	\$25.00	Appro.	\$25.00
Highway Department			
Supt. Salary	\$1,608.75	Appro.	
Asst. Salary	1,540.00	Salaries	\$8,180.00

Laborers	5,512.88	Reserve Fund	485.00
	<u>\$8,661.63</u>		
Bal. to Rev.	3.37		
	<u>\$8,665.00</u>		<u>\$8,665.00</u>
Roads and Walks			
Trucks Expense	906.71	Appro.	\$4,400.00
Stone Etc.	488.55	Free Cash	2,000.00
Equipment and		Refunds	59.02
Repairs	1,844.62		
Tarvia	1,191.79		
Freight	278.53		
Supplies	121.20		
Snow Removal	476.58		
Labor	551.19		
Plow	335.00		
Traffic Paint	97.75		
Pumps and Beacons	74.77		
Property Damage	58.63		
Telephones	33.67		
	<u>\$6,458.99</u>		
Bal. to Rev.	.03		
	<u>\$6,459.02</u>		<u>\$6,459.02</u>
Grading and Resurfacing Town Streets			
Asphalt	\$ 304.88	Free Cash	\$2,950.00
Sand	351.00		
Grader	120.00		
Material	12.69		
Surveyor	17.60		
	<u>\$ 806.17</u>		
Balance	2,143.83		
	<u>\$2,950.00</u>		

Street Lighting

Prov. Light and	Appro.	\$5,930.00
Power Co.	\$5,372.52	
Balance	557.48	

\$5,930.00

Hardening and Surfacing Cottage Street

Balance	\$300.00	Jan. 1, 1946,	
		Bal.	\$300.00

Resurfacing Standish Street

Balance	\$200.00	Jan. 1, 1946,	
		Bal.	\$200.00

State Chapter 90, Pearl Street

Jan. 1, 1946,		State Payment	\$140.77
Bal. due	\$171.50	Bal. due	30.73
			<hr/>
			\$171.50

County Barnstable, Chapter 90

Jan. 1, 1946,		County Payment	\$140.77
Bal. due	\$171.50	Bal. due	30.73
			<hr/>
			\$171.50

Aid to Highway Revenue

Total Payments	\$281.54	Jan. 1, 1946,	
Bal. due	61.46	Bal.	\$343.00
			<hr/>
			\$343.00

Highway Maintenance, Pearl Street Chapter 90

Asphalt	\$136.00	Jan. 1, 1946,	
Sand	81.00	Bal.	\$402.62
Grader	96.00		
			<hr/>
	\$313.15		
Bal.	89.47		
			<hr/>
	\$402.62		

Grading Mechanic Street

Balance	\$300.00	Jan. 1, 1946,	
		Bal.	\$300.00

State Chapter 90, Bradford Street

Amount Due	\$6,000.00
------------	------------

County of Barnstable, Chapter 90 Bradford Street

Amount Due	\$3,000.00
------------	------------

State Chapter 90, Bradford Street

Contractor	\$ 1,023.40	Appro.	\$ 3,000.00
Flood Gates	60.00	Free Cash	9,000.00
			<hr/>
	\$ 1,083.40		
Balance	\$10,916.60		
			<hr/>
	\$12,000.00		\$12,000.00

Aid to Highway Revenue

Free Cash	\$9,000.00
-----------	------------

Welfare Department

Salaries	\$1,800.00	Appro.	
Stationery and		Salaries	\$1,800.00
Postage	84.40	Expense	500.00
Telephone	21.09		
Transportation	63.89		
Supplies	20.41		
			<hr/>
	\$1,989.79		
Bal. to Rev.	310.21		
			<hr/>
	\$2,300.00		\$2,300.00

Outside Poor

Groceries and		Appro.	\$9,000.00
Provisions	\$2,802.75	Refund	5.00
Fuel	516.69	Reserve Fund	85.00
Board and			
Care	1,652.22		

Medical	666.25
Cash Grants	2,031.80
Water Tax	440.00
Relief Cities and Towns	507.80
Clothing	41.90
Funerals	365.00
Transportation	63.89

	<u>\$9,088.28</u>
Bal. to Rev.	1.72
	<u>\$9,090.00</u>

Infirmary

Matron	\$ 780.00	Appro.	\$3,700.00
Telephone	27.96		
Groceries and Provisions	1,648.12		
Buildings	393.06		
Fuel and Lights	475.70		
Medical	142.78		
Dry Goods	6.57		
Water Tax	44.00		
Supplies	118.99		

	<u>\$3,637.18</u>
Bal. to Rev.	62.82
	<u>\$3,700.00</u>

Aid to Dependent Children Administration

Payments	\$244.06	Appro.	\$400.00
Bal. to Rev.	155.94		
	<u>\$400.00</u>		

Aid to Dependent Children Town

Payments	\$20,975.65	Appro.	\$12,000.00
Bal. to Rev.	1,033.35	Refunds	9.00
		Free Cash	8,000.00
		Reserve Fund	2,000.00
	<u>\$22,009.00</u>		<u>\$22,009.00</u>

Aid to Dependent Children Administration

Payments	\$125.82	Jan. 1, 1946,	
Balance	46.68	Bal.	\$ 8.27
		Federal Grants	164.23
	<u>\$172.50</u>		<u>\$172.50</u>

Aid to Dependent Children

Payments	\$4,277.49	Jan. 1, 1946,	
Balance	752.48	Bal.	\$ 440.47
		Federal Grants	4,589.50
	<u>\$5,029.97</u>		<u>\$5,029.97</u>

Old Age Assistance Administration Town

Payments	\$ 664.50	Appro.	\$1,800.00
Bal. to Rev.	1,135.50		
	<u>\$1,800.00</u>		

Old Age Assistance Town

Payments	\$51,064.16	Appro.	\$45,000.00
Bal. to Rev.	4,007.79	Refunds	71.95
		Free Cash	10,000.00
	<u>\$55,071.95</u>		<u>\$55,071.95</u>

Old Age Assistance Administration

Payments	\$1,008.70	Jan. 1, 1946, Bal.	\$ 26.92
Balance	41.37	Federal Grants	1,023.15
	<u>\$1,050.07</u>		<u>\$1,050.07</u>

Old Age Assistance

Jan. 1, 1946,		Revenue 1946	\$115.07
Overdraft	\$115.07		

Old Age Assistance

Payments	\$27,501.54	Federal	
Balance	1,893.23	Grants	\$29,394.77

\$29,394.77

Soldiers' Benefits

Soldiers' Relief	\$1,519.80	Appro.	\$3,500.00
State Aid	160.00	Refunds	25.00
Fuel	131.73		

Groceries and Provisions	87.97
Rents	130.00
Medical	751.50

\$2,781.00

Bal. to Rev.	744.00
--------------	--------

\$3,525.00

\$3,525.00

Maintenance of Schools

Superintendent	\$2,869.38	Appro.	\$66,300.00
Clerk	729.12	Household Arts	1,000.00
Truant Officer	205.00	Free Cash	1,500.00
Stationery, etc.	145.25	Refunds	33.81

Telephones	188.52
School Census	40.00
School Nurse	1,442.75
Office Supplies	244.05

Teachers' Salaries:

High	24,224.82
Elementary	17,792.00
Music	2,613.75

Text Books:

High	1,661.50
------	----------

Supplies	1,845.60
Elementary	814.69
Supplies	636.09

Janitors:

High	1,900.00
Elementary	2,157.00

Fuel and Lights:

High	1,321.99
Elementary	2,398.63

Repairs:

High	898.95
Elementary	1,825.81

Janitors' Supplies

High	593.13
Elementary	98.65

All others	698.44
------------	--------

Water Tax	300.00
-----------	--------

Household Arts	1,069.29
----------------	----------

Diplomas	43.87
----------	-------

\$68,758.28

75.53

\$68,833.81

\$68,833.81

Naturalization Classes

Teachers' Salaries	\$453.00	Appro.	\$900.00
--------------------	----------	--------	----------

Janitor	140.00
---------	--------

Fuel	221.45
------	--------

\$814.45

Bal. to Rev.	85.55
--------------	-------

\$900.00

Public Library

Librarian	\$1,152.00	Appro.	\$3,800.00
-----------	------------	--------	------------

Assistants	751.20
------------	--------

Janitors	360.00
----------	--------

Books	734.33
Periodicals	26.96
Binding	2.54
Stationery, etc.	49.19
Telephone	21.61
Office Expense	21.15
Furnishings	128.33
Insurance	71.96
Water Tax	26.40
Fuel and Lights	286.73
Repairs	72.70
Labor	60.80

\$3,765.84

Bal. to Rev. 34.16

\$3,800.00

Repairs Conant Street Building

Repairs and	Jan. 1, 1946, Bal.	\$115.00
Labor		\$115.00

Vocational—Smith-Hughes Fund

Payments	\$53.18	Receipts	\$53.18
----------	---------	----------	---------

Insurance on Public Buildings

Premiums	\$2,300.00	Appro.	\$2,300.00
----------	------------	--------	------------

Armistice Day

Band	\$ 48.50	Appro.	\$150.00
Taxis	24.00		
Flowers	10.00		
Wreaths	17.50		

\$100.00

Bal. to Rev. 50.00

\$150.00

Memorial Day

Printing	\$ 12.00	Appro.	\$150.00
Flags	15.40		
Wreaths	48.00		
Taxis	24.00		
Supplies	2.35		
Labor	3.00		

\$104.75

Bal. to Rev. 45.25

\$150.00

Reserve Fund

Transfers:		Free Cash	\$5,000.00
Police Salaries	\$ 358.68		
Assessors' Expense	775.00		
Police Car	545.00		
Selectmen Expense	150.00		
Legal Expense	25.00		
Election Expense	75.00		
Town Hall	467.35		
Highway Salaries	485.00		
Outside Poor	85.00		
Aid Depend.			
Children	2,000.00		

\$4,966.03

Bal. to Rev. 33.97

\$5,000.00

Town and Finance Committee Reports

Advocate Press	\$878.00	Appro.	\$878.00
----------------	----------	--------	----------

Foreclosure Tax Titles

Bal. to Rev.	\$50.00	Jan. 1, 1946, Bal.	\$50.00
--------------	---------	--------------------	---------

Bounty on Seals

Payments	\$50.00	Appro.	\$50.00
----------	---------	--------	---------

Town Pier Salaries, Commissioners

Salaries	\$150.00	Appro.	\$150.00
----------	----------	--------	----------

Maintenance of Town Pier

Wharfinger	\$1,296.00	Appro.	\$5,500.00
------------	------------	--------	------------

Labor	462.32
-------	--------

Material	512.68
----------	--------

Advertising	3.00
-------------	------

Freight	97.85
---------	-------

Insurance	119.00
-----------	--------

Water Tax	323.00
-----------	--------

Repairs	2,500.00
---------	----------

Telephone	2.22
-----------	------

	\$5,338.57
--	------------

Bal. to Rev.	161.43
--------------	--------

	\$5,500.00
--	------------

Expense on Railroad Property and Land Taking

Balance	\$1,171.60	Jan. 1, 1946,	
		Bal.	\$1,171.60

Post War Reconstruction Committee

Balance	\$104.12	Jan. 1, 1946,	
		Bal.	\$104.12

Local Rationing Board

Stationery, etc.	\$ 62.50	Jan. 1, 1946,	
Telephone	58.55	Bal.	\$772.08

Labor	1.25
-------	------

	\$122.30
--	----------

Balance	649.78
---------	--------

	\$772.03
--	----------

Cape Cod Hospital

Payment	\$500.00	Appro.	\$500.00
---------	----------	--------	----------

Ambulance Hire

Lower Cape		Jan. 1, 1946,	
Ambulance	\$2,750.00	Bal.	\$1,000.00
		Appro.	1,000.00
		Free Cash	750.00

	\$2,750.00
--	------------

Emergency Hurricane Expense

Repairs		Jan. 1, 1946,	
Sidewalks	\$1,250.33	Bal.	\$1,250.33

Post War Reconstruction Fund

War Bonds	\$20,000.00	Appro.	
		Free Cash	\$20,000.00

Honor Roll

Repairs	\$ 24.90	Jan. 1, 1946,	
Name plates	1.24	Bal.	\$381.40

	\$ 26.14
--	----------

Balance	355.26
---------	--------

	\$381.40
--	----------

Landing Float and Gangway

Payment	\$1,400.00	Jan. 1, 1946,	
Balance	2,600.00	Bal.	\$4,000.00

	\$4,000.00
--	------------

Engineers' Survey and Report of Sewerage System

Civil Engineer	\$500.00	Jan. 1, 1946,	
		Bal.	\$500.00

Survey of Airport and Committee Expense

Civil Engineer	\$400.00	Jan. 1, 1946,	
Expense	599.65	Bal.	\$1,000.00

	\$999.65
--	----------

Bal. to Rev.	.35
--------------	-----

	\$1,000.00
--	------------

Recreation for Children and Youth

Janitors	\$184.00	Appro.	
Fuel and		Free Cash	\$500.00
Lights	72.84		
Supplies	111.58		
Repairs	22.82		

 \$391.24

 Bal. to Rev. 108.76

\$500.00

Harbor Protection Committee

Travel Expense	\$ 763.85	Appro.	
Printing	8.76	Free Cash	\$1,500.00
Telegrams	17.80		

 \$ 790.41

 Balance 709.59

\$1,500.00

Water Department, Salaries and Expenses

Commissioners	\$ 300.00	Appro.	\$30,000.00
Supt.	2,226.95		
Collector	760.00		
Clerk	75.00		
Stationery, etc.	176.15		

 Printing and
Advertising 146.13

Telephones 279.81

Legal Service 40.23

Travel Expense 66.20

Labor 2,929.12

Truck 363.97

Pipe and

Fittings 1,200.00

Meter

Fittings 106.50

Freight	88.25
Equipment	381.03
Insurance	206.42
Supplies	398.39

 Painting
Standpipe 1,500.00
Pumping Station:

Engineers 7,243.78

Fuel 2,541.51

Freight 2,331.03

Oil, Waste, etc. 442.19

Labor 131.55

 Pipe and
Fittings 381.60

Vacuum Pump 401.43

Pump Expense 297.00

Lights 442.87

Repairs Buildings 26.25

Well Points 1,024.25

Taxes 32.64

 New Supply
Station 808.33

Suppliers 562.01

 \$27,910.80

 Bal. to Rev. 2,089.20

\$30,000.00

Cleaning Water Main and Laying Water Pipe

Contractor \$ 3,020.64 Appro. \$15,000.00

Labor 2,623.66

 Pipe and
Fittings 1,929.85

Equipment 296.98

Advertising 1.35

Legal Service 47.00

Freight	4.87
	<hr/>
Balance	\$ 7,924.35
	<hr/>
	7,075.65
	<hr/>
	\$15,000.00

Water Committee

Civil Engineer	\$50.00	Jan. 1, 1946, Bal.	\$50.00
----------------	---------	--------------------	---------

Town Cemeteries

Commissioners	\$ 30.00	Appro.	\$400.00
Labor	146.00		
Material	49.15		
Trucking	151.00		

\$376.15

Bal. to Rev. 23.85

\$400.00**Veterans' Graves**

Balance	\$100.00	Appro.	\$100.00
---------	----------	--------	----------

Soldiers' Monument Committee

Salary	\$50.00	Appro.	\$50.00
--------	---------	--------	---------

Municipal Indebtedness

Temporary Loans	
Paid in 1946	\$40,000.00

Interest on Temporary Loans

Payments	\$200.00	Appro.	\$200.00
Bal. to Rev.	49.99	Refunds	49.99
	<hr/>		<hr/>
	\$249.99		\$249.99

Interest on Funded Debt

Payments	\$ 87.50	Appro.	\$112.50
Bal. to Rev.	25.00		
	<hr/>		<hr/>
	\$112.50		

Interest on Funded Debt

Jan. 1, 1946,		Revenue 1946	\$9.38
Overdraft	\$9.38		

Maturing Debt

Water Loan	\$2,000.00	Appro.	\$2,000.00
------------	------------	--------	------------

Notes Payable

New Water Supply		Net Bonded	
1947	\$2,000.00	Debt	\$6,000.00
1948	\$2,000.00		
1949	\$2,000.00		

Dogs Licensed

Paid County Treasurer	\$451.80
-----------------------	----------

Summary of Cash Account

January -, 1946, Cash on Hand	\$87,191.96
-------------------------------	-------------

Receipts

Taxes 1942	\$ 52.78
Taxes 1943	52.95
Taxes 1944	3,675.28
Taxes 1945	19,080.00
Taxes 1946	157,926.44
	<hr/>
	\$180,787.45
Temporary Loans	40,000.00
Estimated Receipts	161,698.01
Tax Titles	67.26
Dogs Licensed	451.80
Old Age Assistance, Adm. Grants	1,023.15
Old Age Assistance, Grants	29,394.77
Aid Dependent Children Adm. Grants	164.23
Aid Dependent Children Grants	4,589.50
Smith-Hughes Fund	53.18
Benjamin Small Library Fund Income	101.17
Cemetery Perpetual Care Fund Income	1,778.80
Cemetery Perpetual Care Bequests	2,200.00
Post War Reconstruction Fund Income	750.00
Cemeteries, Sale of Lots	200.00

Joint Construction County	140.77
Joint Construction State	140.77
Refund to Departments	300.78
Withholding Tax	8,626.10
	<hr/>
	\$519,669.70

EXPENDITURES

State and County Taxes	\$31,816.57
Finance Committee	45.00
Moderator	25.00
Selectmen Department	2,268.61
Town Clerk Department	1,322.46
Treasurer Department	1,215.91
Assessors' Department	2,968.35
Abatements after Payments	463.47
Tax Collector Department	1,809.31
Auditor Department	456.03
Legal Expense	722.55
Election and Registration	1,066.65
Town Hall	5,117.28
Town Hall Bill 1945	103.00
Police Department	11,120.07
Police Car	1,628.42
Criminal Prosecution	274.61
Short Wave Police Radio	743.30
Police Car Bill 1945	95.13
Fire Department	8,496.50
Fire Department Siren	685.00
Insurance on Fire Trucks	580.98
Comb. Pumper and Heating System	14,456.05
Sealer Weights and Measures	250.00
Tree Warden	5.00
Shellfish Constable	25.00
Inspector of Wires	10.00
Moth Extermination	125.00
General Health	1,322.95
Members' Salaries	300.00

Health Agent Salary	1,560.00
Garbage and Rubbish Disposal	6,851.52
Visiting Nurse	1,885.39
Inspector of Cattle	50.00
Highway Department Salaries	8,661.63
Roads and Walks	6,458.99
Grading and Resurfacing Town Streets	806.17
Street Lighting	5,372.52
Highway Chapter 90 Pearl Street	313.15
Highway Chapter 90 Bradford Street	1,083.40
Public Welfare Department	1,989.79
Outside Poor	9,088.28
Infirmary	3,637.18
Soldiers' Benefits	2,781.00
Aid Dependent Children Town Adm.	244.06
Aid Dependent Children Town Appro.	20,975.65
Aid Dependent Children Federal Adm.	125.82
Aid Dependent Children Federal Grants	4,277.49
Old Age Assistance Town Adm.	664.50
Old Age Assistance Town Appro.	51,064.16
Old Age Assistance Federal Adm.	1,008.70
Old Age Assistance Federal Grants	27,501.54
Maintenance Schools and Household Arts	68,758.28
Naturalization Classes	814.45
Smith-Hughes Fund	53.18
Public Library	3,765.84
Repairs Conant School Building	115.00
Insurance on Public Buildings	2,300.00
Armistice Day	100.00
Memorial Day	104.75
Town and Finance Reports	878.00
Bounty on Seals	50.00
Maintenance Town Pier	5,338.57
Town Pier Salaries	150.00
Local Rationing Board	122.30
Cape Cod Hospital	500.00
Ambulance Hire	2,750.00

Emergency Hurricane Expense	1,250.33
Post War Reconstruction Fund	20,000.00
Honor Roll	26.14
Landing Float and Gangway	1,400.00
Engineers' Report Sewerage System	500.00
Airport and Committee Expense	999.65
Recreation for Children and Youths	391.24
Harbor Protection Committee	790.41
Water Department	27,910.80
Cleaning Mains and Laying Main	7,924.35
Water Committee	50.00
Town Cemeteries	376.15
Soldiers' Monument	50.60
Temporary Loans	40,000.00
Interest Temporary Loans	200.00
Interest Funded Debt	87.50
Maturing Debt	2,000.00
County of Barnstable, Dogs Licensed	451.80
Benjamin Small Library Fund Income	72.87
Post War Reconstruction Fund Income	1,125.00
Cemetery Perpetual Care Fund Income	1,790.80
Cemetery Perpetual Care Fund Bequests	2,200.00
Withholding Tax	8,626.10
	<hr/>
	\$449,942.65

Trust and Investment Funds

December 31, 1946, Cash and Securities	\$138,921.61
--	--------------

Benjamin Small Library Fund

Deposit Seamen's Savings Bank	\$5,366.68
January 1, 1946, Cash on Hand	4.93
Income in 1946	101.17
	<hr/>
	\$5,472.78
Payments in 1946	72.87
	<hr/>
	\$5,399.91

Cemetery Perpetual Care Fund

December 31, 1946, Bank Deposits	\$38,288.81
Bonds	37,000.00
	<hr/>
	\$75,288.81

Cemetery Perpetual Care Fund Income

January 1, 1946, Bank Deposits	\$16,730.88
Interest in 1946	334.69
Income Deposited	768.31
	<hr/>
	\$17,833.88
Withdrawn	725.99
	<hr/>
	\$17,107.89

Post War Reconstruction Fund

Bonds	\$40,000.00
-------	-------------

Post War Reconstruction Fund Income

January 1, 1946, Cash on Hand	\$ 375.00
Income 1946	750.00
	<hr/>
Deposited Seamen's Savings Bank	\$1,125.00

Trust Funds

Cemetery Perpetual Care Funds	\$ 75,288.81
Cemetery Perpetual Care Income	17,107.89
Benjamin Small Library Fund	5,399.91
Post War Reconstruction Fund	40,000.00
Post War Reconstruction Income	1,125.00
	<hr/>
	\$138,921.61

TOWN OF PROVINCETOWN

Balance Sheet—December 31, 1946

General Account

ASSETS		LIABILITIES AND RESERVES	
Cash:		Fire Department Siren	\$ 1,115.00
In Bank and Office	\$69,717.05	Moth Extermination	207.51
Accounts Receivable:		Short Wave Police Radio	162.66
Levy of 1945	\$ 6,474.89	Reseeding Shellfish	500.00
Levy of 1946	25,200.95	Resurfacing Town Streets	2,143.83
	31,675.84	Resurfacing Cottage Street	300.00
Vessel Excise Taxes:		Resurfacing Standish Street	200.00
Levy of 1945	116.66	Resurfacing Mechanic Street	300.00
Levy of 1946	229.98	Street Lighting	557.48
	346.64	Highway Chapter 90 Pearl Street	61.46
Motor Vehicle Excise Taxes:		Highway Chapter 90 Bradford Street	10,916.60
Levy of 1946	81.49	Expense on R. R. Property and Land Taking	1,171.60
Tax Titles	6,056.51	Post War Reconstruction Committee	104.12
Departmental:		Local Rationing Board	649.78
State Aid	90.00	Honor Roll	355.26
World War Allowance	51.00	Landing Float and Gangway	2,600.00
Aid Dependent Children	631.62	Harbor Protection Committee	709.59
	772.62	Cleaning and Laying Water Main	7,075.55
Water Receipts	1,937.40	Veterans' Graves	100.00
Overdrafts:		Benjamin Small Library Income	33.23
County Tax	1,542.98	Cemetery Sale of Lots	3,736.85
State Parks and Resv.	112.39	Real Estate Fund	500.00
Mosquito Control	501.77	Federal Grants:	
	2,157.14	Aid Depend. Children, Adm.	46.68
		Aid Depend. Children	752.48
		Old Age Asst. Adm.	41.37
		Old Age Asst.	1,893.23
			2,733.76
		Reserve Fund Overlay Surplus	2,560.64

228

Overlay Reserved for Abatement:	
Levy of 1942	42.78
Levy of 1943	48.95
Levy of 1944	1,882.75
Levy of 1945	3,149.09
Levy of 1946	4,518.56
	9,642.13
Revenue reserved until collected:	
Motor Vehicle Excise Tax	81.49
Vessel Excise Tax	346.64
Tax Title Revenue	6,056.51
Departmental	772.62
Water Revenue	1,937.40
	9,194.66
Excess and Deficiency	55,112.88
	\$112,744.69

\$112,744.69

Debit Account

Net Bonded Debt	\$6,000.00	New Water Supply	\$6,000.00
-----------------	------------	------------------	------------

Trust Funds

Trust Funds	\$138,921.61	Cemetery Perpetual Care Funds	\$ 75,288.31
		Cemetery Perpetual Care Income	17,107.89
		Benjamin Small Library Fund	5,399.91
		Post War Reconstruction Fund	40,000.00
		Post War Reconstruction, Income	1,125.00
			\$138,921.61

229

GEORGE S. CHAPMAN, Treasurer.

Report of Treasurer of Cemetery Trust Fund

Vote of the Town, February 15, 1894

"That the Treasurer be authorized to receive the money donated to the Town for the care of Cemetery Lots, not less than twenty-five Dollars."

1879 to Dec. 31, 1946	Deposits	Accrued Interest	Care of Lots	Condition Dec. 31, 1946
	\$73,088.81	\$12,224.67		\$83,608.18
Bequests in 1946:				
Seth Nickerson	300.00			300.00
Gifford and Elder	100.00			100.00
Frellick Lot	600.00	10.50		610.50
Isaiah-Lucy Small	300.00	5.25		305.25
Wm. W. Parsons	600.00	10.50		610.50
Benj. A. Baker	200.00	3.00		203.00
Paul L. Bangs	100.00			100.00
	\$75,288.81	\$12,253.92	\$1,705.30	\$85,837.43

The Fund consists of:

Bonds at par	\$37,000.00
Deposits Seamen's Savings Bank	35,667.69
Deposits First National Bank	2,621.12
	\$75,288.81

The income from the investment of the fund the past year was \$2,070.31. The several accounts were credited with dividends at the rate of three per cent requiring \$2,221.33; the difference of \$151.02 was taken from compound interest on accounts.

The unused balances of the several accounts now amount to \$10,548.62 which is on deposit in the Seamen's Savings Bank. The interest now amounts to \$6,559.27.

Deposited in the Seamen's Savings Bank interest account \$17,107.89.

Respectfully submitted,

GEORGE S. CHAPMAN,
Treasurer.

Report of Town Auditor

To the Citizens of the Town of Provincetown:

Dec. 31, 1946, Balance in Treasury	\$69,717.05
Jan. 1, 1946, Balance in Treasury	\$ 87,191.96
Dec. 31, 1946, Receipts for the year	432,467.74

\$519,659.70

Dec. 31, 1946, Payments for the year	449,942.65
--------------------------------------	------------

Dec. 31, 1946, Balance in town treasury	\$ 69,717.05
---	--------------

Cemetery Trust Fund December 31, 1946

Bonds at par	\$37,000.00
Deposit in S. S. Bank Book No. 12454	35,667.69
Deposit in F. N. Bank Book No. 998	2,621.12

\$75,288.81

Deposit in S. S. Bank Book No. 9911 Interest	\$ 6,559.27
Unused Balances	10,548.62

\$17,107.89

Benjamin Small Library Fund December 31, 1946

Deposit in S. S. Bank Book No. 16507	\$5,000.00
Deposit in S. S. Bank Book No. 12432	366.68
Deposit in town treasury	33.23

Total Library Fund	\$5,399.91
--------------------	------------

Post War Reconstruction Fund December 31, 1946

War Saving Bonds Series 2½ per cent	\$40,000.00
Deposit in S. S. Bank Book No. 21039	1,125.00

\$41,125.00

Town's Excess and Deficiency

The Town's finances are different from commercial finances in that the Town's calculations are not for a gain. However, there is an excess which accumulates, a fund known as "Excess and Deficiency" or "surplus Revenue" which includes free cash.

During the current year there are transactions which increase and decrease E. & D. Examples of this are as follows: At the end of the current year, the balances from the appropriations which have been completed, and there are many, and the estimated receipts which are in excess of the ones used for the current year tax sheet are surplus revenue. The outstanding poll, personal, and real estate taxes of previous years are included in surplus revenue, but are not free cash. In balancing the Town's accounts Assets vs. Liabilities, is E. & D.

The surplus revenue minus the outstanding polls, personal, and real estate taxes of previous years is free cash.

Referring to the Town's balance sheet, you will notice that the poll, personal, and real estate taxes of previous years are an asset. Why? Because when collected or abated, there is an overlay which takes care of the abatements. If this overlay is not sufficient it creates a deficit which is raised on next year's tax sheet. Therefore, the full amount outstanding is part of E. & D.

You will also note that motor vehicle and vessel excise taxes, departmental, and water revenue are both assets and liabilities. Why? Because when collected, they are entered under estimated receipts which are deductible from the amount of the annual appropriations to be used on the next year's tax sheet.

Overdrafts and underestimates are raised on next year's tax sheet, therefore they are an asset same as an outstanding collectable bill.

Overlay

What is an Overlay? An overlay of the current year is a sum of money, not more than five per cent of the net amount of money raised by taxation, added to the commitment for abatements, which are granted by the Assessors. After all of the taxes of that year are collected, the balance if any, is transferred to a reserve fund. If a deficit, it is raised on the preceding year taxes. The overlay for 1946 taxes was \$8,340.91.

Commitment

What is a commitment? A commitment of taxes is the amount of money assessed by the assessors for all polls, personal and real estate property of the town for the current year.

Respectfully submitted,

BENJAMIN R. CHAPMAN,
Town Auditor.

List Of Jurors

Aresta, Frank J. Jr.	111 Commercial Street	Clerk
Aresta, Frank S.	111 Commercial Street	Clerk
Avellar, Anthony J.	210 Bradford Street	Gasoline Dealer
Benson, Clarence	9 Center Street	Mechanic
Burch, Charles W.	2 Gosnold Street	Baker
Cabral, Alfred	166 Bradford Street	Merchant
Cabral, Jackson R.	22 Franklin Street	Foreman
Carriero, Ernest	139 Commercial Street	Merchant
Correio, Ernest	Bradford Street	Merchant
Days, Joseph M.	5 Brewster Street	Fisherman
Dears, Joseph	78 Bradford Street	Manager
De'Entremonte, Orelle	91 Bradford Street	Laborer
DeSilva, Ernest	147 Commercial Street	Merchant
Dutra, Antone	9 Bangs Street	Truck Driver
Dutra, Leno P.	379 Commercial Street	Oil Dealer
Dyer, James	7 Carver Street	Night Watchman
Gaspie, Edward	148 Commercial Street	Fisherman
Gregory, John W.	108 Commercial Street	Photographer
Higgins, Lloyd H.	12 Johnson Street	Carpenter
Jason, Joseph A.	5 Bradford Street	Foreman
Jennings, Arthur	347 Commercial Street	Plumber
Joseph, Stuart M.	34-A Franklin Street	Manager
Kelley, Hernaldo H.	7 Johnson Street	Retired
Meads, Jesse	12 Atwood Avenue	Contractor
Morris, John V.	34 Pleasant Street	Clerk
O'Donnell, Leroy F.	14 Cottage Street	Clerk
O'Donnell, Richard W.	5 Atlantic Avenue	Fisherman
Paige, William H.	61 Pleasant Street	Retired
Patrick, Arthur	4 Bradford Street	Merchant
Patrick, Cyril T.	240 Commercial Street	Newsdealer
Patrick Levi	8 Bradford Street	Painter
Pavo, Isaac	539 Commercial Street	Painter
Perry, Frank R.	15 Franklin Street	Fish Cutter
Perry, Joseph R.	301 Bradford Street	Fisherman
Perry, Joseph	61 Franklin Street	Laborer
Peters, Joseph T.	14 Brewster Street	Truck Driver
Peters, Manuel J.	9 Dyer Street	Clerk
Ramos, George S.	11 Tremont Street	Bookkeeper
Raymond, Frank	27 Bradford Street	Engineer
Raymond, Manuel	34-B Pearl Street	Carpenter
Roderick, Joseph V.	7 Atlantic Avenue	Laborer
Roderick, Stephen C.	6 Whorf's Court	Fisherman
Rogers, Needham O.	72-B Commercial St.	Retired
Santos, Anthony R.	3 Conwell Street	Fisherman

Shepherd, Douglas	Bradford Street	Retired
Silva, Arthur B.	557 Commercial Street	Carpenter
Silva, John C.	12 Cudworth Street	Barber
Silva, Lawrence	Washington Avenue	Clerk
Simmons, Stephen	284-B Commercial St.	Truck Driver
Small, Jonathan E.	214 Bradford Street	Janitor
Smith, Frank H.	6 Youngs Court	Foreman
Smith Jacob O.	66 Franklin Street	Yardman
Snow, Carlton R.	71 Pleasant Street	Laborer
Snow, Louis M.	259 Commercial Street	Clerk
Snow, Stanley C.	259 Commercial Street	Bank Clerk
Somes, Norman F.	5 Snow Street	Plumber
Tarvers, Anthony C.	364 Commercial Street	Merchant
Tasha, James	26 Alden Street	Assistant Supt.
Turner, James R.	442 Commercial Street	Retired
Viera, Antone J.	3 School Street	Movie Operator
Viera, John	190 Bradford Street	Merchant
Viera, Justin J.	14 Bangs Street	Clerk
West, Harry A.	5 Court Street	Retired
White, Manuel A.	21 Tremont Street	Engineer
Witherstine, Donald F.	44 Commercial Street	Artist

IN MEMORIAM

Herbert W. Whipple

Chief Engineer Pumping Station, North Truro

October 4, 1945 to August 29, 1946

Annual Report

of the

SCHOOL COMMITTEE

and

SUPERINTENDENT OF SCHOOLS

of

Provincetown, Mass.

for the

Year Ending December 31, 1946

REPORT OF THE SCHOOL COMMITTEE

At a recent meeting of the School Committee it was voted:

To accept the report of the Superintendent of Schools and to present it to the town as the report of the School Committee.

DR. FRANK O. CASS, Chairman

CHARLES J. DeRIGGS

DR. THOMAS F. PERRY

School Committee

SCHOOL COMMITTEE

Dr. Frank O. Cass, Chairman

Dr. Frank O. Cass

Term expires 1947

Charles J. DeRiggs

Term expires 1948

Dr. Thomas F. Perry

Term expires 1949

BOARD MEETINGS

Third Thursday of each month at the High School building.

SUPERINTENDENT OF SCHOOLS

Alton E. Ramey

Office: Provincetown High School

Office open from 8:30 to 12 and 1 to 3:30 P. M., except Saturday. The Superintendent may be seen at his office by appointment. Telephone 560.

SCHOOL PHYSICIAN

Fred L. Moore, M. D., Hyannis

SCHOOL NURSE

Mrs. Helen Pierce, R. N.

SUPERVISOR OF ATTENDANCE

George E. Rogers

EDUCATIONAL DATA

List of Teachers

PROVINCETOWN HIGH SCHOOL

Name of Teacher	Salary	Where Educated	Began Service
George F. Leyden, Prin.	\$2,950.00	Holy Cross College, A. B.	1926
Arthur K. Perry	1,650.00	Brown University, A. B., A. M.	1945
Kenneth Devine	1,600.00	Boston College, A. B.	1946
David J. Murphy	2,350.00	Holy Cross College, Ph. B.	1930
Kathleen J. Medeiros	1,600.00	Salem State Teachers College, B. S. in Ed.	1941
Edward J. Dahill, Jr.	1,750.00	University of Notre Dame, B. S.	1943
Edna D. Almeida	1,600.00	Farmingham State Teachers College, B. S. in Ed.	1946
Stanley W. Potts	1,600.00	Fitchburg State Teachers College, B. S. in Ed.	1946
Mrs. Ethel McGrath	1,600.00	Lowell State Teachers College	1945
Mary C. Lewis	1,600.00	Bridgewater Teachers College, B. S. in Ed.	1934
John A. McGrath	1,600.00	Boston College, A. B., A. M.	1944
Virginia H. West	1,600.00	Farmington State Normal School	1944
Elizabeth L. DeRiggs	1,650.00	Sargent College, B. S.	1939
Arthur P. Malchman	1,650.00	Boston University, B. S. in Ed.	1940

GOVERNOR BRADFORD SCHOOL

Ethel F. Collinson, Prin.	\$1,550.00	Hyannis Teachers College	1929
Miriam C. Corea	1,450.00	Hyannis State Teachers College	1913
Wilhelmina Lopez	1,400.00	Hyannis Teachers College	1946
Grace L. Goveia	1,500.00	American International College, A. B.	1937

CENTER SCHOOL

Mertie C. Kelley, Prin.	\$1,550.00	Provincetown High School	1906
Annabel MacQuarrie	1,500.00	Provincetown High School	1906
Hilda M. Dennis	1,500.00	Hyannis Teachers College	1924
Helen M. Sylvia	1,500.00	Hyannis Teachers College	1916

WESTERN SCHOOL

Bessie E. Corea, Prin.	\$1,500.00	Hyannis Teachers College	1918
Mrs. Delphine DeRiggs	1,400.00	Hyannis Teachers College	1945
Frances D. Francis	1,450.00	Fitchburg Teachers College	1928
Lucinda Anthony	1,450.00	Lesley Normal School	1930

MUSIC SUPERVISORS

Beatrice M. Welsh	\$1,450.00	Am. Inst. Normal Methods	1927
Thomas G. Nassi	1,200.00	N. E. Conservatory of Music	1932

ART SUPERVISOR

Alice J. Muren	\$840.00	Massachusetts School of Art	1946
----------------	----------	-----------------------------	------

SCHOOL NURSE

Helen C. Pierce	\$1,450.00	St. Peter's Hospital, Albany	1941
-----------------	------------	------------------------------	------

SUPERINTENDENT OF SCHOOLS

Alton E. Ramey	\$2,560.00	Bates, B. S. Boston University, Ed. M.	1937
----------------	------------	---	------

JANITORS

Jesse Swett	High School
George Rogers	Governor Bradford School
Antone Viera	Western School
Charles Atkins	Center School

FINANCIAL REPORT

For the Year Ending December 31, 1946

Appropriation	\$67,800.00	
Household Arts Department	1,000.00	
Telephone Refunds—Truro and Wellfleet	33.81	
		\$68,833.81
Expenditures		68,758.28
Balance unexpended		\$ 75.53
Reimbursements		
State, Income Tax on basis		
Teachers' Salaries	\$5,064.20	
Tuition—State Wards	39.15	
Tuition—Boston Wards	782.07	
Truro—High School Tuition	1,179.00	
Household Arts	363.53	
Total		\$ 7,427.95
Taxation Cost of Schools		
Total Expenditures	\$68,758.28	
Reimbursements	7,427.95	
Net Cost of Schools by Taxation		\$61,330.33
Summary of Expense		
General Expense:		
Superintendent Salary	\$2,485.38	
Traveling Expense	384.00	
Enforcement of Law	205.00	
Office Supplies	25.91	
Clerical Services	729.12	
Census	40.00	
		\$ 3,869.41
Expenses of Instruction:		
Supervisors' Salaries	\$ 2,949.75	
Principals' Salaries	7,469.75	

Teachers' Salaries	33,345.57	
Substitutes' Salaries	409.50	
Supplies	2,646.31	
Textbooks	1,627.15	
Workbooks	453.84	
	<hr/>	\$48,901.87
Operating Expenses:		
Janitors' Wages	\$4,057.00	
Janitors' Supplies	704.58	
Fuel	2,669.09	
Electricity	1,051.84	
Telephone	188.52	
Water Tax	300.00	
Removal of Ashes	254.00	
Other Expenses	96.59	
	<hr/>	\$ 9,321.62
Capital Outlay:		
Permanent Improvement	\$1,134.79	
New Equipment	265.02	
	<hr/>	\$ 1,399.81
Maintenance of Plant:		
Repairs	\$1,800.90	
	<hr/>	\$ 1,800.90
Auxiliary Agencies:		
Health—Nurse Salary	\$1,442.75	
Health—Nurse Supplies	41.42	
Graduation	43.87	
Libraries	411.34	
Cafeteria	600.00	
	<hr/>	\$ 2,539.38
Household Arts:		
Salary	\$750.00	
Supplies	175.29	
	<hr/>	\$ 925.29
Total Expenditures		\$68,758.28

Balance	75.53
	<hr/>
	\$68,833.81

Adult Education

Appropriation	\$900.00
Expenditures	\$814.45
Unexpended Balance	\$ 85.55

**Provincetown Public Schools
School Calendar for 1946-47**

Open September 9, 1946		
Close December 20, 1946	15 weeks	71 days
Open January 2, 1947		
Close February 14, 1947	7 weeks	32 days
Vacation one week		
Open February 24, 1947		
Close April 11, 1947	7 weeks	34 days
Vacation one week		
Open April 21, 1947		
Close June 20, 1947	9 weeks	44 days
	<hr/>	<hr/>
	38 weeks	181 days
(Elementary school will close June 13, 1947—37 weeks—176 days)		

Holidays

Teacher's Convention, October 25
Armistice Day, November 11
Thanksgiving Day, and following day, November 28, 29
Good Friday, April 4
Memorial Day, May 30

Holidays During Vacation

Christmas Day, December 25
New Year's Day, January 1
Washington's Birthday, February 22
Patriot's Day, April 19

ENROLLMENT, PUBLIC SCHOOLS PROVINCETOWN

October 1946

Grade	Center	Western	Bradford	Jr. High	Sr. High
I	32	33			
II	25	22			
III	23	22			
IV	33	22			
V			54		
VI			49		
VII				70	
VIII				51	
IX					51
X					49
XI					47
XII					42
	113	99	103	121	189

School Census, October 1946

Ages	Boys	Girls	Total	No. not in School
5-7	29	38	67	52
7-14	176	179	355	2
14-16	55	57	112	12
16-18	35	39	74	
	295	313	608	66

STATISTICS FOR THE SCHOOL YEAR, 1945-1946

Total Enrollment	622
Average Membership	585
Average Attendance	556
Percent of Attendance	95
Number enrolled between 5 and 7	53
Number enrolled between 7 and 16	462

Age of Admission to School

Any child who becomes six years of age on or before January 1 of the year following the fall term when he wishes to enter school, may be admitted into the first grade. Pupils under seven years of age who have not previously attended school shall not be permitted to enter later than thirty days after the opening of school in September.

REPORT OF SUPERINTENDENT OF SCHOOLS ALTON E. RAMEY

I am pleased to submit my tenth annual report of the public schools to you and the citizens of Provincetown. No attempt has been made to give a detailed picture of the many activities in the school program. In this brief report I have recorded a few of the highlights of the past year, the staff changes and new courses. The reports of supervisors, enrollment statistics, financial statements, school calendar, and the usual school data are also included.

Teachers and Teachers' Salaries

Teachers in all sections of the United States are demanding, and in most cases receiving, higher salaries. The rapid increase in the cost of living during the past year has made higher salaries necessary.

Those who are familiar with the situation feel that American education is facing an immediate crisis. Let us look at some statistics which show what has happened: (1.) Since 1939 over 350,000 teachers have left the teaching profession to accept jobs that would give them more adequate wages. (2.) This exodus has left 60,000 positions vacant, with the work in many cases being distributed among the remaining teachers. (3.) Few students are preparing for teaching. Teachers' colleges and universities have the highest enrollments in history. It is estimated that college enrollments may

reach 2,300,000 during 1947. Less than 7% of these pupils are planning to become teachers. Compare this with the 22% of all college students preparing to teach in 1930.

It is obvious that something must be done immediately if educational standards, never as high as most people believe, are to be maintained. What is to be done? The answer is to correct the one basic cause of the present condition by paying higher salaries! Unless teachers are paid as much as common laborers, they will continue to leave the teaching profession. A college student will not train for teaching unless he can look forward to receiving a salary that will give him a decent standard of living. A country that spends \$7,000,000,000 annually for liquor, could probably spend more than the \$3,000,000,000 now being spent to educate its children.

Educational authorities familiar with municipal finance agree that it will be impossible for all communities to pay adequate teachers' salaries unless Federal or State financial assistance is received. Recent developments indicate that there is an excellent possibility that Federal and State assistance to the towns will be increased during the coming year. The best financial school systems in the United States spend annually more than \$6,000.00 per classroom unit, the poorest, less than \$100.00 per unit. This means that many children have sixty times as much money spent on their educations as others have. A system of Federal and State assistance is needed to more nearly equalize educational opportunities in all areas of the country. Another important reason for the condition of the teaching profession is the failure on the part of the public to comprehend the character and importance of teaching. When its importance is recognized, the public will demand good schools and be prepared to pay for them. In the final analysis schools will be as good as the voters who control and finance them want them to be. The Provincetown

School Committee is to be congratulated for recommending, in the 1947 school budget, substantial increases for teachers and other school department employees.

Staff Changes

The following changes have taken place in the teaching personnel during the past year:

Resignations

Mr. Ernest Saunders, Supervisor of Industrial Arts in Provincetown Jr. Sr. High School since 1942, resigned March 15, 1946.

Mrs. Clifford H. Querolo who replaced Mr. Saunders as Supervisor of Industrial Arts, resigned in August 1946.

Miss Emma T. Martin, teacher of Latin, French and Portuguese since 1943, resigned in June 1946.

Miss Helen Bartley, Vocational Household Arts Supervisor since 1944, resigned to accept a position in Bourne.

Mr. Lawrence Wright, teacher of high school English since September 1946, resigned November 8, 1946.

Mrs. Mary W. Alves, teacher of Geography in Grades V and VI since 1929, resigned in June 1946.

Appointments

Mr. Stanley W. Potts, a graduate of Fitchburg State Teachers College in June 1946, was elected Supervisor of Industrial Arts in September 1946.

Mr. Arthur Malchman, on leave of absence for Military Service since November 1942, returned to his position in Provincetown High School in February 1946.

Miss Elizabeth DeRiggs, on leave of absence for Military Service since April 1943, returned to her position as Girl's Physical Director in January 1946.

Mrs. Wilhelmina Lopes of Provincetown was elected to teach Geography in Grades V and VI in September 1946.

Miss Edna D. Almeida, a graduate of Framingham State Teachers College in June 1946, was elected Vocational Household Arts Supervisor in September 1946.

Mr. Kenneth J. Devine, a graduate of Boston College, was elected to teach high school English November 12, 1946.

Mrs. Alice J. Muren, a graduate of the Massachusetts School of Art, was elected Art Supervisor in September 1946.

Athletics

Coach David Murphy's basketball team again brought honors to Provincetown and Provincetown High School by winning the Cape Championship, the Class B Championship in the Brockton YMCA Tournament and the Class C Title at the M. I. T. Tournament in the Boston Garden. A new individual scoring record and a team scoring record were established by the Provincetown boys in the M. I. T. Tournament.

After a lapse of four years, plans are being made to resume football as an interscholastic sport. It will not be possible to re-establish this sport, or continue baseball, unless a satisfactory playing field is made available. Every effort will be made to secure funds for improving the new athletic field. If these funds are not secured basketball will be the only interscholastic sport in Provincetown High School. All civic minded groups should take an interest in providing a suitable field for the youth of the town.

Art Supervisor

For several years the advisability of engaging an art supervisor for the Provincetown schools has been discussed. Until recently each teacher has given a few minutes each week to teaching art. This has been a most unsatisfactory system. Art can be taught only by teachers who have had art training and understands teaching methods.

In September Mrs. Alice J. Muren, a graduate of the Massachusetts School of Art, was engaged to teach art in all Provincetown schools. Mrs. Muren brings to her new position an excellent background of training and

experience in public school art. Her teaching week is divided as follows; three days in the Provincetown schools, one day in Truro and one day in Wellfleet.

Many of the pupils have made excellent progress in art during the four months this instruction has been offered. This course will give children an excellent opportunity to develop self expression and utilize their creative abilities. Many parents have inspected the art work on exhibit in the classrooms. A public exhibit of the school art is being planned in the spring.

The important role that art has played in the history and development of Provincetown should give it a place in the school curriculum, and every effort made to see that it is retained. Citizens interested in the progress being made are invited to visit the schools on Monday, Tuesday or Wednesday and spend a few minutes in one of the art classes. For more regarding art instruction see the Art Supervisor's Report.

Repairs and Improvements

1. All classrooms in the Center and Western Schools were repaired and painted during the summer vacation.
2. A new oil burner has been installed on the south side of the Western School.
3. The north furnace-room at the Center School has been water-proofed to protect the oil burner and furnace.
4. Automatic emergency lights, to be used in the event the electric service is interrupted, are being installed in the auditorium, gymnasium and corridors of the High School building.
5. A new band saw has been purchased for use in the Manual Training Department.
6. An automatic electric basketball scoreboard has been purchased by the Provincetown High School Athletic Association and installed in the high school gymnasium.

Items of Interest

1. A Regional High School for veterans has been es-

tablished in Provincetown. This school enables veterans to complete requirements for a High School diploma by taking courses two evenings each week. See Mr. David Murphy's report of this new Regional School for a complete description of this activity.

2. Americanization Classes were conducted throughout the year under the capable supervision of Miss Goveia. Many people have become citizens by taking advantage of this training. This school will be needed for years to come. See the report of Miss Grace Goveia regarding the work in Adult Education during 1946.

3. The Provincetown Lions Club continues to sponsor the School Milk Program. Four hundred half pint bottles are consumed daily at a cost of but two cents per bottle to the pupil. This program furnishes free milk to all underprivileged children.

4. The Provincetown American Legion has established a \$200.00 scholarship. This amount will be available annually to help some deserving pupil who wishes to continue his or her education beyond high school.

5. The Veterans of Foreign Wars are sponsoring an essay contest in Provincetown Jr. Sr. High School. The three pupils writing the best essays on "Americanism" will receive prizes of \$15.00—\$7.00—\$3.00. Similar amounts will be awarded to the three best essays written by high school pupils.

6. The Provincetown schools have made substantial contributions to the following during the past year:

- a. Barnstable County Public Health Association
- b. American Red Cross
- c. March of Dimes
- d. Cape Cod Hospital

7. Two clothing collections for Save the Children Federation were conducted during the year. Several tons of clothing are now being used by needy children at home and abroad as a result of the Provincetown contribution. It is a pleasure to contribute clothing to this Federation

in return for the several hundred dollars contributed by the Federation to help establish out School Lunch Program several years ago.

8. Dr. Fred L. More has been appointed to conduct the Barnstable County Public Health program. Dr. Fred L. Moore replaces Dr. A. P. Goff who resigned last July. The Barnstable County Public Health Association will continue to administer and supervise the school health programs in the county schools.

9. The Provincetown High School Band was active during the past year. Music was furnished for the Memorial Day program, Armistice Day program and the initial landing of the Steel Pier. The band also played at the final game of the MIT Tournament in the Boston Garden and was well received by the large audience.

10. All Provincetown pupils are members of the Junior Red Cross and are participating in its activities.

Conclusion

A post war period is presenting many difficult problems which must be solved satisfactorily if the educational program is to be administered efficiently. Democracy starts at the beginning of life and is an impossible concept without understanding and training. It is our responsibility to see that democracy's heirs get the best training the community can afford to give them. The educational program in any community needs cooperation within the school organization, community interest and support to function properly. I wish to express my appreciation to all school department employees, school committee and all citizens and organizations who have cooperated to make better schools in Provincetown.

REPORT OF HIGH SCHOOL PRINCIPAL GEORGE F. LEYDEN

I herewith submit my tenth annual report as Principal of the Provincetown High School.

Enrollment

High School Enrollment by classes is as follows:—

Class	Boys	Girls	Totals
Seniors	21	18	39
Juniors	19	24	43
Sophomores	27	22	49
Freshmen	21	27	48

179

Percentage of Attendance 96.25%

Percentage of Tardiness 1%

Junior High Enrollment

Grade Eight	39	27	66
Grade Seven	22	29	51

117

Marks and Attendance

Students are marked with letters, the significance of these letters is as follows:

A High honor mark indicating outstanding achievement.

B Honor mark indicating a quality of accomplishment which is commendable and which certifies to college the individual student without special examination in the subject.

C Satisfactory work indicating a quality of accomplishment sufficient for continuation of the subject.

D A passing mark but not satisfactory.

Any pupil who receives a D in certain subjects such as Latin, French, Algebra etc. should not continue in the subject.

E Not passing; no credit allowed.

Marks are a measure of the educational growth of a student in any one subject, in-so-far-as that growth can be estimated by the teacher. There are a number of factors which aid the teacher in making this estimate such as, contributions to class discussion, results of written and oral tests. Two factors which commonly cause able students to receive low marks are poor attendance and lack of home study. Any student who wishes to succeed in high school and compete with able students must have a quiet place at home in which to study and make very good use of that place. Parents interested in the progress of their children should insist on regular attendance at school, health permitting. They should also make a special effort to provide a quiet place for study at home.

Standing of School

The Provincetown High School is rated in class A by the State Department of Education. It is also accredited by the New England College Admissions Board. Most colleges have changed their procedure of excepting candidates to their respective schools. This change has been due to the war and the tremendous increase in the number of boys and girls seeking higher education under the GI Bill of Rights. Many colleges now require candidates for admission to take the scholastic aptitude test of the College Examination Board, or a corresponding test given under the supervision of the college itself regardless of the candidates high school record.

Visual Education

The use of records and motion pictures as mediums of learning have been and still are used in our classrooms.

We have recently added a Philco combination radio and record player to our equipment of this type.

Cafeteria

During the past few weeks the food situation has changed somewhat and we have been able to furnish more attractive menus in our Cafeteria.

The prices of these foods, however, is high and still requires a maximum of careful planning in order to present a diversified succession of menus five days a week. The Cafeteria is under the supervision of Miss Edna Almeida, our Household Arts Teacher. The cooking in the Cafeteria is done by Mrs. Minnie Davis and Mrs. John Cook.

New Subjects Introduced

World History

This course is for the tenth grade students and centers around the fact that today's problems grow out of conditions of yesterday. The course, therefore, consists of the development of civilizations of the leading peoples of Europe and Asia, and with the changes in religion, government, living and thinking that these people have passed through.

Review Math

This course is to provide an opportunity for Seniors to review mathematics. It is limited to members of the Senior class in order to give them an opportunity to refresh their minds concerning mathematics taken earlier in their high school careers, in preparation for a particular college school or vocational requirement after graduation.

Athletics

During this year our basketball team had renowned success in winning both the Class B championship in the Brockton Tournament and the Eastern Massachusetts Tournament in Class C at the Boston Gardens. The intramural program and Mr. Murphy's untiring energy are responsible for a great deal of this success. Miss Elizabeth DeRiggs rejoined our staff early in the year and our girls' physical education program which suffered during the absence of Miss DeRiggs shows some promise of becoming effective again.

For several years we have not been represented on the gridiron. I would like to have our school represented by

a football team next fall as many boys have expressed an interest in the sport. Three things must be settled, however, before this can be accomplished. We need an adequate field on which to play football. We need the appointment of a football coaching staff. We need a football schedule. I feel certain that a schedule of five or six games can be easily arranged.

Health and Physical Education

Full reports of the activities of our Health and Physical Education will be given by Mrs. Helen Pierce, Mr. David Murphy and Miss Elizabeth DeRiggs.

Art

We have recently introduced new courses in art in both the Junior and Senior High School. These art classes are under the capable direction of Mrs. Alice Muren our special art Supervisor. I feel that the addition of art classes and an Art Supervisor, has greatly enriched our program of studies.

Conclusion and Appreciation

I wish to thank the friends of the school for their loyal support of our activities. I further wish to thank Mr. Ramey, the school committee, and the faculty for their splendid and enthusiastic support.

BOYS' PHYSICAL EDUCATION DEPARTMENT **DAVID J. MURPHY, DIRECTOR**

I herewith submit my annual report as Director of Boys' Physical Education in the Senior and Junior High School.

Program

Our program during the past year has offered activities that have developed the health and neuromuscular skills of the boy. It has provided recreation programs for the worthy use of leisure time now and in the years to come. It has broad, simple and elastic objectives: first, physical development; second, mental and physical

coordination; third, moral guidance; fourth, a knowledge of how to spend leisure time, and fifth, the development of leadership so fundamental in the growth of democracy.

We give our boys a prominent part in the direction of the program. A diversified program under such control develops bodies, makes demands upon mental control and coordination, and places students in active social situations which teach leadership and moral values and produce rounded personalities.

We have again made an effort to try and group all our Physical Education classes into groups of various physical skills. Where this has been possible it has proven very helpful to me and I am sure more beneficial to the student in that it allows him to compete with boys of equal physical skills. The natural competition that results from grouping of boys of equal skills brings greater perfection in performing some of the more difficult physical skills required in gymnastics and apparatus work.

For the first time, I am using this plan in our Intramural program. You will note that in the High School Intramural Basketball program, I have included the names of several Junior High Boys who I feel will progress much faster in fundamentals if they are able to compete with boys of their own ability.

Activities

The activities of our program are as follows:

1. Marching drills (military)
2. Gymnastics
3. Calisthenics
4. Competitive games and relays
5. Apparatus (rings, parallel bars, climbing ropes, horizontal bar, and vaulting box.
6. Lectures on personal hygiene and personal grooming.
7. Boxing and wrestling

8. Intramural Athletics

- a. Basketball
- b. Baseball
- c. Volley-ball

Conclusion

We realize that good health increases happiness, makes the individual more efficient and promotes social wellbeing; that health is vital to national defense against dangers within and without, in times of peace as well as war. That good schools render an invaluable service to the strength of youth through health education, recreation and bodily development.

We realize that physical education has come to center attention on the effect of physical activities on the entire personality of the child.

Because these responsibilities have been placed in our care we shall make every effort to offer the growing boy a well rounded program intended to help him properly adjust himself to a more healthful community life.

GIRLS' PHYSICAL EDUCATION DEPARTMENT ELIZABETH DeRIGGS

I herewith submit my annual report in physical education in the elementary and secondary schools.

In the Elementary schools the pupils have physical education once a week for twenty-five minutes. Their program includes: story plays, which stimulates their imagination and develops their ideas; mimetics; singing games; simple folk dances, which develops rhythm and self confidence; relays and low organized games for competitive spirit and sportsmanship.

In the Junior and Senior High School the pupils have physical education twice a week. The program this year will include:

1. Calisthenics—Danish exercises which stress coordination, good posture and the toning of muscles which are not used every day.

2. Tumbling—develops coordination and control of the body and self confidence.

3. Apparatus—simple and complex exercises on the buck, box, ropes, rings, and parallel bars which develop poise, balance and coordination.

4. Organized games as basketball, volleyball and softball which stress cooperation, promote a competitive spirit, keener judgement and quickness of response.

5. Folk Dancing—which develops rhythm, poise and control.

I hope to reorganize the intramural program this year. In the Junior High the teams have been organized. At the end of the season we hope to have class teams competing against each other thus giving the students a chance for competitive games and to be as good a sport when you lose as well as when you win.

In closing I would like to say that Physical Education and Athletics in general are forces for great goods because they help maintain and promote good health and the social qualities of good sportsmanship. They provide opportunities for the development of leadership, loyalty, courage, coordination, poise, quickness of response and confidence in oneself which is worthwhile in their life today.

REPORT OF THE SUPERVISOR OF INSTRUMENTAL MUSIC

Thomas Nassi

There has been steady progress in the instrumental department of Provincetown schools both in quality and numbers. There is no other school on the Cape where more students are eager to be helped to advance. Mrs. Nassi and I stay many hours after school, and during our lunch time try to help all those who are eager to stay and get more help. Our extra evening rehearsals are well attended and enjoyed. As a result there are some fine musicians in Provincetown High School that would do

credit to a large city high school. I venture to say that Provincetown has a \$5000 a year instrumental music school program.

Provincetown High School musicians are very much in evidence in the Cape Cod Junior Community Band, Lower Cape Cod School Symphony Orchestra, and the New England Festival Band and Orchestra. The two former are planning to participate in the Massachusetts State and the New England Contest Festivals this coming Spring. Several Provincetown High School pupils are driving to Orleans once or twice a week to participate in the Lower Cape Cod School Orchestra, a unique organization playing symphonic music. This orchestra is scheduled for a concert in Provincetown in the early Spring.

Instrumental music instruction begins in the fourth grades through the medium of the Symphonet. Mrs. De-Riggs and Miss Kelly are assisting these groups through the week. At the Bradford School the pupils begin the study of an orchestral instrument. The Bradford School Orchestra is outstanding in its class.

The people of Provincetown are all familiar with the Provincetown High School Band which participates in every major community function and parade. The fine Provincetown High School Orchestra rehearses the best there is in music and participates in many school programs.

I am grateful to the Superintendent, Principal Leyden, and Mrs. Collinson for their cooperation.

REPORT OF VOCAL MUSIC SUPERVISOR BEATRICE M. WELSH

I herewith submit my annual report as Supervisor of Vocal Music. Lack of adequate song material in the entire school system has been a great handicap during the past two years. It is almost impossible to obtain interest and enthusiasm for singing when there is not

enough singing material available. "No medium is more beautiful for the expression of melody than the human voice." I sincerely hope that new books can be purchased soon, particularly for the Junior High School. Now that we have a new radio and phonograph combination in the high school I will devote a portion of the music periods to the listening of records. The pupils in the Junior High School have been studying the lives of composers. It is inspiring for the student to learn how the great masters have struggled and conquered hardships in order to give new beauty to the world. The movies now provide a means of interesting children in music. Great singers and musicians appear more often on the screen. A great number of productions are based on operas, lives of composers or their compositions. A group of girls in the Senior High School have expressed a desire to have a Glee Club. I shall be happy to form a Glee Club and continue with it as long as they show enthusiasm for same.

In closing I wish to express my thanks to you, the School Committee, and teachers for their cooperation.

ART SUPERVISOR'S REPORT

ALICE J. MUREN

I wish to submit the following report of the Art Work in the Provincetown Schools.

The Center and Western Schools have allowed us the use of an extra room which the children have arranged as a studio. We work at easels, directly on the blackboard and at a long center table. This enables me to attain much of the desired freedom so conducive to expressive originality. The first grades enjoy the same medium of expression as their older brothers and are becoming equally expert with crayon and paint. The first four grades have studio privileges which I hope to make more varied and elastic so that each small individual may develop creative habits and skills which will enable him to

enjoy life more fully and materially aid later production-abilities.

I wish to thank the older boys of these respective schools who have complete supervision of the Art room and their teachers. I wish particularly to express my appreciation to Mrs. Lopes who has given much of her time to help with this work.

In the more advanced groups and the Junior High School, we have settled down to a more serious and difficult work. Our first contact with "Everyday Perspective" or as I label it, "usual common sense", presents engaging problems to the agile and alert minds in this age group—also introduces a professional touch by giving a third dimensional quality to their drawings. We are able to correlate our experiences with a study of Impressionism and delve further into Modern Art thereby gaining a better understanding of the present day artists. From this we proceeded to the intricacies of geometric pattern and I shall endeavor to cover as many different phases of Art work as possible. Although the response is most enthusiastic the work is extremely slow and far below the level held by this age group—therefore I urge the parents and town functional groups to take an active part in furthering the continuance of a course of study which has been sadly neglected and which is representative of the best in cultural education that we can give our children.

COMMERCIAL DEPARTMENT

KATHLEEN J. MEDEIROS

I wish to submit my annual report of the Commercial Department of the Provincetown High School.

Each year finds the Commercial Department adding a few more students to its courses. This year, we were most fortunate in forming two beginning typewriting classes thereby accomodating all students who wished to take this course. So many of our graduates often re-

mark "I wish I had taken typing in school." This was true since only one beginners' class was held and we were limited as to space and equipment to accomodate all students. Now we are able to offer this course to all who can fit it in their course regardless if they are in the Commercial course or not.

Bookkeeping

Our bookkeeping course continues along the same pattern of teaching the students how to handle a set of books for the proprietor. The student who excels and does superior work in this line is elected to become school treasurer. This gives the senior student an opportunity to handle and record the school funds under the supervision of the department head and gain practical business experience. In order to pass the course, each student must handle a set of books and submit them with accurate and neat results.

Stenography

It was gratifying to see one of our graduates this past year continue her education in this subject by entering a large business school. Already one of this year's coming graduates has enrolled in a business school to continue his education in the course. It proves the fact that students recognize the fact that these subjects will prove the means of earning their livelihood in later years.

Our second year course consists of a refresher course the first semester covering all of the principles studied the first year. The second semester covers actual business correspondence and practice in all forms of legal documents.

Typewriting

Our aim continues to be "Accuracy with Speed." To be accurate in all work is our objective.

The class work consists of a study of the various parts of the machine along with the typing. Our class work is

supplemented by considerable outside work. Our examinations at the end of every semester, notices of the various local club activities, and other school and public announcements are typed and duplicated in our department.

I wish to take this opportunity to express my gratitude to the School Committee, to our Superintendent, Principal and all the teachers for their cooperation.

HOUSEHOLD ARTS DEPARTMENT

EDNA D. ALMEIDA

I hereby submit my report for the Household Arts Department in the Provincetown High School.

The Junior High School pupils are required to take Household Arts for two periods a week. The purpose of this course is to teach the girls in these grades the elementary steps in clothing construction and the fundamental principles of food cookery and nutrition.

The Vocational Household Arts Department is an elective course for the Freshman and Sophomore girls. The girls report for fifteen periods a week; ten periods are devoted to foods, nutrition and clothing—in the remaining five periods related subjects are studied—good grooming, home nursing, house care, etc. As a result of these two years of training in this course, a girl should be able to assume the duties and responsibilities of homemaking.

Home visiting and home project work, both state requirements, have begun.

Recently we acquired new cooking utensils in the Foods Department, this will enrich my teaching in this department.

In closing, I wish to express my appreciation for the cooperation that has been received.

INDUSTRIAL ARTS DEPARTMENT

STANLEY W. POTTS

I herewith submit my annual report for the Industrial Arts Department of the Provincetown High School.

During the time from September to December, the students have made many useful projects such as, mail boxes, lamps, etc. The high school classes have been working on projects for the school such as, drawing easels for the Art Department and the scoreboard for the Athletic Department.

It has been very difficult to procure good lumber. Later this year we hope to procure a stock of hardwood for cabinetmaking.

A new bandsaw has been added to the school's equipment inventory. We hope to add more equipment later on this year through the distribution of war surpluses by the State Department of Education.

The mechanical drawing class, which includes three girls, is mastering the fundamentals and will very shortly progress toward making pattern layouts and architectural drafting.

In conclusion, I wish to express my sincere thanks to the School Committee, Mr. Ramey, and Mr. Leyden for their cooperation and help in making the past year a successful one.

REPORT OF SCHOOL NURSE

HELEN C. PIERCE, R. N.

I hereby submit my annual report as school nurse.

The schools this year have been free from communicable diseases. There have been a few cases of impetigo, pupils afflicted were excluded from schools until the condition was no longer present.

Inspections were held weekly in the elementary schools, and monthly in the Junior-Senior High School, unless conditions warranted daily inspection.

The Toxid Clinic was held in March, 25 children were inoculated at that time.

The Chadwick Clinic was held in October with x-rays of the follow-up cases. Thirty-five pupils and thirteen teachers were x-rayed.

The Audimeter test for hearing was given in September, 313 pupils were tested. Through the medium of the eye test 594 pupils were examined, sixteen failed. Most of these have obtained glasses.

The Well Child Conference was held for three days in June, for the children from six months to six years. Many abnormal conditions found at the conference, have been corrected.

A class of American Red Cross Home Nursing was held during the past year.

I have attended many meetings and classes for professional improvement during the past year, which has helped me in my work.

The physical examinations of the pupils have not been done this year, due to the fact that a physician has just been appointed to replace Dr. Goff.

In closing may I express my appreciation to all, for the assistance and co-operation that I received.

REGIONAL VETERANS' SCHOOL

DAVID J. MURPHY, COORDINATOR

I herewith submit my report as Coordinator of the Provincetown Regional Veterans' Center.

Purpose

The purpose of the center is to provide educational opportunities for veterans. The training offered will cover four main classifications as follows:

1. Meeting the requirements for a high school diploma or if this is not practical or possible, the state high school equivalency certificate.
2. Preparing veterans to meet college entrance requirements.

3. Furthering early collegiate education.
4. Giving further training in special fields not necessarily leading to a diploma.

Method of Instruction

At present four instructors are engaged in preparing 15 veterans in their chosen subjects. The plan of instruction is unique in that provision is made for group or tutorial instruction as the need arises and permits the veteran to accelerate at his own pace. The program is flexible enough so that an instructor may have one veteran or several in the same subject, or possibly different subjects advancing at the same or different rates.

After an evaluation of the veteran's credits received from basic training or through completion of U. S. A. F. courses, he is advised as to the prerequisites for his high school diploma or subject requirements in whatever field he may desire to study.

Of the present enrollment of 15, all veterans are receiving preparation in two subjects and some, where able, are receiving instruction in three.

The following table will give you some idea as to the subjects offered and the number enrolled in each.

English:

3rd year—4

4th year—4

Mathematics:

Elementary algebra—3

Advanced algebra—2

Applied Math—4

History:

American—5

Science:

General Science—2

Chemistry—3

Physics—1

I am pleased to report that six of the enrolled veterans have selected college as their objectives. Of these six,

two have high school diplomas and are either taking refresher courses or subjects to meet college entrance requirements.

The colleges they have selected are:

Harvard—1

Tufts—1

Boston University—1

Mass. Institute of Technology—1

Holy Cross—1

Amherst—1

A few requests have been made for training in Commercial subjects and radio work. At present we are not offering instruction in these subjects. If there is a continued interest in these subjects, I will consult with you as to what arrangements we could possibly make to place them in a program of study.

Conclusion

The attitude and interests of the veterans enrolled in the center, their determination to regain the educational opportunities they lost, warrants our every support and co-operation. I am sure they appreciate the efforts of the school committee and yourself in making possible this opportunity to further their education.

REPORT OF THE SUPERVISOR OF ADULT CIVIC EDUCATION CLASSES GRACE L. GOVEIA

The Adult Civic Education classes concluded their fourth term with a total enrollment of 32 members, 13 less than last year. The gradual decline in membership within the past three years has been due to the fact that so many of the students fail to return once they have become citizens. It is gratifying, however, to see there are some who still continue to avail themselves of the opportunities the School affords in furthering their education.

Following the procedure of other years, of classifying

students according to their reading skill and citizenship status, two classes in English and one in Citizenship were established, each of the former meeting twice a week and the latter once. Two teachers were necessary to carry out such a program.

The two English classes, one of Illiterate Beginners and the other of Literate Beginners, followed very much the program described in detail in previous reports—with reading, writing and speaking the main objectives. An integral part of each session has been the general round table discussion of political, social and economic matters which has fostered a more active interest in and greater understanding of current problems, local and otherwise. These have also helped the students tremendously in forming better speech habits and acquiring a bigger and better vocabulary.

The text books used have been for the most part written in Basic English, supplemented by pamphlets and posters released by State and Federal agencies. Special drills, devices, projects and other means for motivation were employed at all times.

The course in Citizenship was correlated in so far as it was possible with those in English. In addition to training would be citizens in the knowledge of local, state and Federal governments as well as in the understanding of a citizen's rights and obligations, the School has rendered considerable assistance to 20 applicants—filling out applications—writing “follow up” letters, translating foreign documents etc. Ten members became citizens this past year.

As in the past, it was necessary again to conduct summer classes of refresher courses for the benefit of those applicants who were likely to be called for examination prior to the Fall session of the Superior Court at Barnstable. One of these classes was abserved by a group of 60 teachers from Hyannis Teachers' College to whom the school acted hostess for the day. Miss Mary Guyton,

State Supervisor of Adult Education, and leader of the group expressed her pleasure and satisfaction with the work being done.

As part of the Citizenship training the School has continued giving its whole-hearted support in time, effort and contributions to the various drives and campaigns throughout the town.

New classes were organized this Fall with only one teacher in charge. Among the present members are foreign wives of former G. I.'s who are desirous of learning English and receiving help in becoming citizens.

It is true that the enrollment has dropped from other years and it is likely that it will continue to drop as more and more members attain citizenship and leave—but Adult Education need not be limited to non-citizens or illiterates or semi-literates. There is a need in this community for Adult Education classes in different subjects.

So, grateful to the townspeople, School Committee and Superintendent for their cooperation and assistance in making the Civic classes the success they have been, and, hopeful that they will continue giving their support to this worthwhile project in its present organization as well as in its broader sense, I hereby submit my report for the year 1946.

SUPERVISOR OF ATTENDANCE GEORGE ROGERS

I wish to submit my annual report as Supervisor of Attendance for the year 1946.

Number of investigations	402
Number of truants returned	12
Number of truants not returned	14
Number absent from sickness	251
Number absent from other causes	125

GRADUATION PROGRAM**Thursday, June 20, 1946**

Processional—Entree de Procession E. Batiste
 P. H. S. Orchestra

Flag Salute Audience

Invocation Rev. William F. Morris

The Bells of Saint Mary A. Emmett Adams
 P. H. S. Chorus

A Better World Louise Souza

In the Mystic Land of Egypt Ketelbey
 P. H. S. Orchestra

Education in an Atomic Age Francis Rowe

The Beautiful Blue Danube Strauss
 P. H. S. Chorus

Post-War Education Hilda Noones

Echoes From the Grand Opera Arr. Herferth
 P. H. S. Orchestra

Lights Out E. E. McCoy
 P. H. S. Chorus

Closing Address Selma Robinson

Presentation of Diplomas Dr. Frank O. Cass
 Chairman, Provincetown School Committee

Benediction Rev. William F. Morris

Recessional Woodrow

Seniors for 1946

Carol Virginia Alves
 Richard Baxter Baumgartner
 Rose Grace Cardinal
 Gerald Joseph Costa
 Clayton Francis Enos

Joseph Farroba
 Thomas Truxton Hackett
 Henry Adolf Helmer, Jr.
 Helen Ellsworth Janoplis
 Mary Louise Lopez

Elizabeth Ann Lusk
 Francis John Meads
 Hilda Mae Noones
 Bertha Mae Perry
 Warren Joseph Perry

Beatrice Rose Raymond
 Selma Robinson
 Bernard Philip Roderick
 Barbara Marie Rogers
 Mary Agnes Rogers

Francis James Rowe, Jr.
 Elsa de Jesus Salles
 Clifford Zachary Silva
 Louise Marian Simmons
 Hope Lucy Souza

Louise Stella Souza
 Wilbur Adrian White
 Ethel May Williams

Class Advisor

Miss Kathleen Medeiros

Motto

"Out of the Harbor and into Deeper Channels"

Student Council Members

Hilda Noones Truxton Hackett

National Honor Society

Hilda Noones Louise Souza
 Selma Robinson Francis Rowe

Wilbur White

Character—Service—Leadership—Scholarship

INDEX

List of Town Officers	3
Appointments by Board of Selectmen	5
Annual Town Meeting	7
Finance Committee Report	49
State Primary, June 18, 1946	61
Special Town Meeting, September 3, 1946	67
State Election, November 5, 1946	77
Special Town Meeting, November 22, 1946	93
State Audit	96
Town Clerk's Report	131
Marriages	131
Births	133
Deaths	135
Fire Department	137
Police Department	149
Board of Health	154
Public Library	159
Sealer of Weights and Measures	162
Board of Selectmen	163
Board of Public Welfare	167
Board of Assessors	169
Highway Department	174
Town Pier Commission	177
Ambulance Fund	178
Cemetery Commissioners	180
Moth Project	181
Price Control Board	182
Water Department	183
Collector of Taxes	187
Treasurer's Report	190
Treasurer of Cemetery Trust Fund	230
Town Auditor	231
List of Jurors	234
School Department	237